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Douglas M. Foley (VSB No. 34364) Sarah B. Boehm (VSB No. 45201) MCGUIREWOODS LLP One James Center 901 E. Cary Street Richmond, Virginia 23219 (804) 775-1000

- and -

Chris L. Dickerson, Esq. SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP 155 North Wacker Drive Chicago, Illinois 60606-7120 (312) 407-0700

Counsel to the Debtors and Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

In re:) Chapter 11
CIRCUIT CITY STORES, INC., et al.,) Case No. 08-35653 (KRH)
Debtors.) Jointly Administered)

THIRD SUPPLEMENTAL APPLICATION TO EXPAND THE SCOPE OF EMPLOYMENT AND RETENTION OF ERNST & YOUNG LLP TO INCLUDE FURTHER TAX ADVISORY SERVICES, EFFECTIVE AS OF SEPTEMBER 10, 2009

The Debtors file this third supplemental application (the "Third Supplemental

Application") for entry of an order, the proposed form of which is attached hereto as Exhibit A,

The Debtors are the following entities: The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), Prahs, Inc.(n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address was 9950 Mayland Drive, Richmond, Virginia 23233, and currently is 4951 Lake Brook Drive, Glen Allen, Virginia 23060.

expanding the scope of employment and retention of Ernst & Young LLP ("<u>E&Y LLP</u>") to include further tax advisory services, effective as of September 10, 2009. In support of this Third Supplemental Application, the Debtors respectfully state as follows:

JURISDICTION

- 1. This Court has jurisdiction over this Third Supplemental Application under 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).
- 2. Venue of this proceeding and this Third Supplemental Application in this district is proper under to 28 U.S.C. §§ 1408 and 1409.
- 3. The statutory bases for the relief requested herein are sections 327(a) and 328(a) of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended by the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 (the "Bankruptcy Code") and Bankruptcy Rules 2014(a), 2016 and 5002.

BACKGROUND

- 4. On November 10, 2008 (the "<u>Petition Date</u>"), each of the Debtors filed a voluntary petition with this Court under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.
- 5. On November 18, 2008, the Debtors filed their Application for Order Under Bankruptcy Code Sections 105(a), 327(a), 328 and 1107 and Bankruptcy Rule 2014(a), Authorizing the Employment and Retention of Ernst & Young LLP as Accounting and Tax Consultants to the Debtors Effective as of the Petition Date (the "Original Application"), as well

Case 08-35653-KRH Doc 7351 Filed 04/30/10 Entered 04/30/10 11:13:33 Desc Main Document Page 3 of 123

as the Affidavit of Charles F. Phillips III in support of the Original Application (the "Original Affidavit").

- 6. On December 5, 2008, this Court entered an order approving the Original Application (Docket No. 793) (the "Original Retention Order"). Specifically, the Original Retention Order approved the retention of E&Y LLP to provide the Debtors with accounting and tax advisory services during these cases. The Original Retention Order approved E&Y LLP's provision of various tax services pursuant to certain statements of work submitted with the Original Affidavit, including assistance with managing state and local tax claims that may be filed and other tax or financial consulting services as requested by the Debtors. A copy of the Original Retention Order is attached as Exhibit B to this Third Supplemental Application.
- 7. On December 12, 2008, the Debtors filed their Application to Expand the Scope of Employment and Retention of Ernst & Young LLP to Include Additional Tax Advisory Services, Effective as of November 10, 2008 (the "<u>First Supplemental Application</u>"), as well as the Supplemental Affidavit of Charles F. Phillips III in support of the First Supplemental Application (the "<u>First Supplemental Affidavit</u>").
- 8. On December 24, 2008, this Court entered an order approving the First Supplemental Application (Docket No. 1277) (the "<u>First Supplemental Retention Order</u>"). Specifically, the First Supplemental Retention Order approved the retention of E&Y LLP to provide the Debtors with loaned staff services pursuant to the statement of work submitted with the First Supplemental Affidavit. A copy of the First Supplemental Retention Order is also included in Exhibit B to this Third Supplemental Application.
- 9. On August 7, 2009, the Debtors filed a second Application to Expand the Scope of Employment and Retention of Ernst & Young LLP to Include Further Tax Advisory Services,

Effective as of March 1, 2009 (Docket No. 4395) (the "Second Supplemental Application"), as well as the Supplemental Affidavit of Charles F. Phillips III in support of the Second Supplemental Application (the "Second Supplemental Affidavit").

- 10. On September 1, 2009, the court entered an order approving the Second Supplemental Application, effective as of March 1, 2009 (Docket No. 4737) (the "Second Supplemental Retention Order," and together with the Original Retention Order and the First Supplemental Order, the "Retention Order"). Specifically, the Second Supplemental Retention Order approved the retention of E&Y LLP to provide the Debtors with the additional tax services outlined in additional statements of work, submitted with the Second Supplemental Affidavit. A copy of the Second Supplemental Retention Order is also included in Exhibit B to this Third Supplemental Application.
- 11. In support of this Third Supplemental Application, the Debtors have filed a third supplemental affidavit of Charles F. Phillips III (the "Third Supplemental Affidavit", and together with First Supplemental Affidavit, Second Supplemental Affidavit and the Original Affidavit, the "Affidavits"), which is attached as Exhibit C to this Third Supplemental Application.

RELIEF REQUESTED

12. By this Third Supplemental Application, the Debtors seek entry of an order pursuant to sections 327(a) and 328(a) of the Bankruptcy Code and Bankruptcy Rules 2014(a) and 2016, expanding the scope of the employment and retention of E&Y LLP in providing additional tax advisory services (the "Additional Tax Services"), effective as of September 10, 2009, upon the terms and conditions contained in the engagement letter dated November 10, 2008 (the "Tax Services Agreement"), which was filed with the Original Application and

approved by the Original Retention Order, and the additional statement of work for employment tax review under the Tax Services Agreement (the "Employment Tax SOW"). The Employment Tax SOW is attached to the Third Supplemental Affidavit as Exhibit 1 thereto and incorporated by reference herein.

SCOPE OF THE SERVICES

13. Pursuant to the Employment Tax SOW, E&Y LLP will conduct a historical employment tax look-back review. The employment tax look-back review will consist of evaluating relevant employment tax information to qualify any employment tax refunds on behalf of the Debtors in Arizona, California, Colorado, Florida, Georgia, Illinois, Massachusetts, North Carolina, New Jersey, New York, Nevada, Oregon, Pennsylvania, Texas, Utah, and Virginia. To the extent substantive refund claim opportunities exist which the Debtors would like to pursue, E&Y LLP will perform further analysis to quantify any employment tax refunds and initiate discussions with the respective jurisdictions to initiate the recovery process. E&Y LLP will also submit refund calculations to each respective jurisdiction for review and provide supporting documentation and correspondence as necessary to facilitate the receipt of refunds/benefits.

COMPENSATION

14. Fees for the Additional Tax Services under the Employment Tax SOW will be in an amount equal to 30% of the total benefit received by the Debtors (not including recoveries associated with clerical errors in all states and/or wage base duplications in Illinois). For findings-based fee purposes, any refunds/credits identified below \$1,000 will be communicated to the Debtors so that the Debtors may recover these amounts and will fall outside of the above definition of benefit received.

- 15. The terms and conditions of the Employment Tax SOW were negotiated by the Debtors and E&Y LLP at arm's length and in good faith. This fee arrangement is comparable to the customary and ordinary fees charged by professionals for similar tax services, and is reasonable.
- 16. Because the Employment Tax SOW contemplates a contingent fee arrangement, the Debtors seeks approval of the fee arrangement pursuant to 11 U.S.C. § 328(a) only. However, E&Y LLP will continue to file interim and final applications for payment of fees and expenses with the Court as may be necessary.

DISINTERESTEDNESS

- 17. Except as otherwise disclosed in the Affidavits, E&Y LLP is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy code in that E&Y LLP:
 - (a) is not a creditor, an equity security holder, or an insider of the Debtors;
 - (b) is not a and was not within two years before the date of filing of the petition, a director, officer or employer of the Debtors; and
 - (c) does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

BASIS FOR RELIEF

18. The Additional Tax Services are necessary to the Debtors' fulfillment of their duties and to maximize the value of the estates under applicable federal regulations, as promulgated by state and federal taxing authorities. E&Y LLP has specific and extensive expertise in the areas covered by the Employment Tax SOW. The Debtors require E&Y LLP's services in connection with complying with these regulations and seeking potential value through tax work under the Employment Tax SOW.

Case 08-35653-KRH Doc 7351 Filed 04/30/10 Entered 04/30/10 11:13:33 Desc Main

Page 7 of 123 Document

19. The Additional Tax Services will not duplicate the services that other

professionals have been and will be providing the Debtors in these cases.

20. At the Debtors' request due to the Debtors' need for the Additional Tax Services,

E&Y LLP commenced performing the preliminary Additional Tax Services on September 10,

2009, prior to the filing of this Third Supplemental Application. Therefore, the Debtors seek the

approval of this Third Supplemental Application effective as of September 10, 2009.

WAIVER OF MEMORANDUM OF LAW

21. Pursuant to the Local Bankruptcy Rule 9013-1(G), and because there are no novel

issues of law presented in the Third Supplemental Application, the Debtors request that the

requirement that all motions be accompanied by a written memorandum of law be waived.

WHEREFORE, the Debtors respectfully request that the Court enter an Order,

substantially in the form attached as Exhibit A, (i) authorizing the Debtors to expand the scope of

employment and retention of Ernst & Young LLP as requested herein on the terms of the

Employment Tax SOW; and (ii) granting such other and further relief as the Court deems

appropriate.

Dated: April 30, 2010

CIRCUIT CITY STORES, INC., et al.

By: /s/ Katie Bradshaw

Catherine W. Bradshaw

VP & Controller

7

Respectfully submitted:

SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP Gregg M. Galardi, Esq. Ian S. Fredericks, Esq. P.O. Box 636 Wilmington, Delaware 19899-0636 (302) 651-3000

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP Chris L. Dickerson, Esq. 155 North Wacker Drive Chicago, Illinois 60606 (312) 407-0700

- and -

MCGUIREWOODS LLP

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Counsel to the Debtors and Debtors in Possession

EXHIBIT A

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Counsel to the Debtors and Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

)
In re:) Chapter 11
)
CIRCUIT CITY STORES, INC., et al., 1) Case No. 08-35653 (KRH)
)
Debtors.) Joint Administration Requested
)

THIRD ORDER EXPANDING THE SCOPE OF EMPLOYMENT AND RETENTION OF ERNST & YOUNG LLP

The Debtors are the following entities: The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), Prahs, Inc.(n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address was 9950 Mayland Drive, Richmond, Virginia 23233, and currently is 4951 Lake Brook Drive, Glen Allen, Virginia 23060.

Upon the third supplemental application (the "Third Supplemental Application")² of the Debtors for an order pursuant to sections 327 and 328 of the Bankruptcy Code, authorizing them to expand the scope of employment and retention of Ernst & Young LLP ("<u>E&Y LLP</u>") to include additional tax advisory services, effective as of September 10, 2009; and it appearing that due and adequate notice of the Third Supplemental Application was given and that no other notice need be given; and it appearing that the relief requested in the Third Supplemental Application is in the best interest of the Debtors' estates and their creditors; and it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and it appearing that venue of this proceeding and this Third Supplemental Application in this district is proper pursuant to 29 U.S.C. §§ 1408 and 1409; and after due deliberation and sufficient cause appearing therefore, it is hereby

ORDERED, that the Third Supplemental Application is granted; and it is further ORDERED, that the Employment Tax SOW is hereby approved; and it is further

ORDERED, that in accordance with sections 327(a) and 328(a) of the Bankruptcy Code, the Debtors are authorized to expand the scope of E&Y LLP's employment and retention in these cases for E&Y LLP to provide additional tax advisory services, effective as of September 10, 2009, in accordance with the Employment Tax SOW; and it is further

ORDERED, the fee structure contained in the Employment Tax SOW is approved pursuant to section 328(a) of the Bankruptcy Code, the Court having found that the terms and conditions of the Employment Tax SOW for the Additional Tax Services described in the Third Supplemental Application and the Employment Tax SOW are reasonable; and it is further

² Capitalized terms used but not defined herein shall have the meaning set forth in the Third Supplemental Application.

Case 08-35653-KRH Doc 7351 Filed 04/30/10 Entered 04/30/10 11:13:33 Desc Main Document Page 11 of 123

ORDERED, notwithstanding the possible applicability of Rules 6004(g), 7062, and 9014 of the Bankruptcy Rules, or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry; and it is further

ORDERED, that this Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated:, 2010			
		United States Bankruptcy Judge	

WE ASK FOR THIS:

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- and -

/s/ Douglas M. Foley
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Sarah B. Boehm (VSB No. 45201)
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Counsel to the Debtors and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Douglas M. Foley
Douglas M. Foley

EXHIBIT B

Prior Retention Orders

Gregg M. Galardi, Esq. Dion W. Hayes (VSB No. 34304)

Ian S. Fredericks, Esq. Douglas M. Foley (VSB No. 34364)

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- and -

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Proposed Counsel to the Debtors and Debtors in Possession

> IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

- - - - - - - - X In re: : Chapter 11 CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH) et al., Debtors. : Jointly Administered - - - - - - - - x

ORDER UNDER BANKRUPTCY CODE SECTIONS 105(a), 327(a), 328 AND 1107 AND BANKRUPTCY RULE 2014(a) AUTHORIZING THE EMPLOYMENT AND RETENTION OF ERNST & YOUNG LLP AS ACCOUNTING AND TAX CONSULTANTS TO DEBTORS EFFECTIVE AS OF THE PETITION DATE

Upon the application (the "Application") of the Debtors for an order, pursuant to Bankruptcy Code sections 105(a), 327(a), 328 and 1107, authorizing them



Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Application.

to retain Ernst & Young LLP ("E&Y LLP") as tax
consultants, effective as of the Petition Date; and the
Court having reviewed the Application and the Phillips
Affidavit; and due and adequate notice of the
Application having been given; and it appearing that no
other notice need be given; and it appearing that E&Y
LLP neither holds nor represents any interest adverse to
the Debtors' estates; and it appearing that E&Y LLP is
"disinterested," as that term is defined in Bankruptcy
Code section 101(14); and it appearing that the relief
requested in the Application is in the best interests of
the Debtors, their estates and their creditors; after
due deliberation thereon and sufficient cause appearing
therefore, it is hereby

ORDERED, ADJUDGED AND DECREED that:

- 1. The Application is GRANTED.
- 2. In accordance with Bankruptcy Code sections 327(a) and 328, the Debtors are authorized to employ and retain E&Y LLP effective as of the Petition Date as accounting and tax consultants on the terms set forth in the Application.

- 3. E&Y LLP shall be compensated in accordance with the procedures set forth in Bankruptcy Code sections 330 and 331 and such Bankruptcy and Local Rules as may then be applicable, from time to time, and such procedures as may be fixed by order of this Court.
- 4. The requirement under Local Bankruptcy
 Rule 9013-1(G) to file a memorandum of law in connection
 with the Motion is hereby waived.
- 5. This Court shall retain jurisdiction with respect to all matters arising or related to the implementation of this Order.

Dated: Richmond, Virginia
December ___, 2008
Dec 8 2008

/s/ Kevin Huennekens
UNITED STATES BANKRUPTCY JUDGE

Entered on Docket: 12/8/08

WE ASK FOR THIS:

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- and -

/s/ Douglas M. Foley
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Proposed Counsel to the Debtors and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

I hereby certify that proposed order has been endorsed by all necessary parties.

/s/ Douglas M. Foley
Douglas M. Foley

Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
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Proposed Counsel to the Debtors and Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

	Х	
In re:	:	Chapter 11
CIRCUIT CITY STORES, INC., et al.,	:	1Case No. 08-35653 (KRH)
Debtors.	:	Jointly Administered

ORDER UNDER BANKRUPTCY CODE SECTIONS 105(a),
327(a), 328 AND 1107 AND BANKRUPTCY RULE 2014(a)
AUTHORIZING THE EMPLOYMENT AND RETENTION OF
ERNST & YOUNG LLP AS ACCOUNTING AND TAX CONSULTANTS TO
DEBTORS EFFECTIVE AS OF THE PETITION DATE

Upon the application (the "Application")¹ of the Debtors for an order, pursuant to Bankruptcy Code sections 105(a), 327(a), 328 and 1107, authorizing them



Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Application.

to retain Ernst & Young LLP ("E&Y LLP") as tax consultants, effective as of the Petition Date; and the Court having reviewed the Application and the Phillips Affidavit; and due and adequate notice of the Application having been given; and it appearing that no other notice need be given; and it appearing that E&Y LLP neither holds nor represents any interest adverse to the Debtors' estates; and it appearing that E&Y LLP is "disinterested," as that term is defined in Bankruptcy Code section 101(14); and it appearing that the relief requested in the Application is in the best interests of the Debtors, their estates and their creditors; after due deliberation thereon and sufficient cause appearing therefore, it is hereby

ORDERED, ADJUDGED AND DECREED that:

- 1. The Application is GRANTED.
- 2. In accordance with Bankruptcy Code sections 327(a) and 328, the Debtors are authorized to employ and retain E&Y LLP effective as of the Petition Date as accounting and tax consultants on the terms set forth in the Application.

Case 08-35653-KRH Doc 7351 Filed 04/30/10 Entered 04/30/10 11:13:33 Desc Main Document Page 20 of 123

3. E&Y LLP shall be compensated in accordance with the procedures set forth in Bankruptcy Code sections 330 and 331 and such Bankruptcy and Local Rules as may then be applicable, from time to time, and such procedures as may be fixed by order of this Court.

- 4. The requirement under Local Bankruptcy
 Rule 9013-1(G) to file a memorandum of law in connection
 with the Motion is hereby waived.
- 5. This Court shall retain jurisdiction with respect to all matters arising or related to the implementation of this Order.

Dated: Richmond, Virginia December ____, 2008 Dec 23 2008

/s/ Kevin Huennekens
UNITED STATES BANKRUPTCY JUDGE

Entered on Docket: 12/24/08

WE ASK FOR THIS:

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/s/ Douglas M. Foley
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(804) 775-1000

Proposed Counsel to the Debtors and Debtors in Possession

LOCAL BANKRUPTCY RULE 9022-1(C) CERTIFICATION

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

<u>_/s/ Douglas M. Foley</u> Douglas M. Foley

IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA

)	
In re:)	Chapter 11
)	
CIRCUIT CITY STORES, INC., et al., 1)	Case No. 08-35653 (KRH)
)	
Debtors.)	Jointly Administered
)	

SECOND ORDER UNDER BANKRUPTCY CODE SECTIONS 105(a), 327(a), 328, AND 1107 AND BANKRUPTY RULE 2014(a) EXPANDING THE SCOPE OF EMPLOYMENT AND RETENTION OF ERNST & YOUNG LLP

Application")² of the Debtors for an order pursuant to sections 105(a), 327(a), 328, and 1107 of the Bankruptcy Code, authorizing them to expand the scope of employment and retention of Ernst & Young LLP ("E&Y LLP") to include additional tax advisory services, effective as of March 11, 2009; and it appearing that due and adequate notice of the Supplemental Application was given and that no other notice need be given;

1

I The Debtors are the following entities: The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

² Capitalized terms used but not defined herein shall have the meaning set forth in the Supplemental Application.

and it appearing that the relief requested in the Supplemental Application is in the best interest of the Debtors' estates and their creditors; and it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and it appearing that venue of this proceeding and this Supplemental Application in this District is proper pursuant to 29 U.S.C. §§ 1408 and 1409; and it appearing that the relief requested in the Supplemental Application is in best interests of the Debtors, their estates and their creditors; and after due deliberation thereon and sufficient cause appearing therefore, it is hereby

ORDERED, ADJUDGED AND DECREED that:

- 1. The Supplemental Application is GRANTED.
- 2. In accordance with sections 327(a) and 328(a) of the Bankruptcy Code, the Debtors are authorized to expand the scope of E&Y LLP's employment and retention in these cases for E&Y LLP to provide additional tax advisory services, effective as of March 11, 2009 on the terms set forth in the Supplemental Application.
- 3. E&Y LLP shall be compensated in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code and such Bankruptcy Rules and Local Rules as may then be

Case 08-35653-KRH Dec 4757 Filed 04/69/69 Entered 04/69/69 16:53:34 Desc Main Downwart Page 24:05/183

applicable, from time to time, and such procedures as may be

fixed by order of this Court.

4. Notwithstanding the possible applicability of Rules

6004(g), 7062, and 9014 of the Bankruptcy Rules, or otherwise,

the terms and conditions of this Order shall be immediately

effective and enforceable upon its entry.

5. The requirement under Local Bankruptcy Rule 9013-1(G)

to file a memorandum of law in connection with the Supplemental

Application is hereby waived.

6. This Court retains jurisdiction with respect to all

matters arising from or related to the implementation of this

Order.

Dated: Aug 31 2009 , 2009

/s/ Kevin Huennekens

United States Bankruptcy Judge

Entered on docket; September 1 2009

WE ASK FOR THIS:

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- and -

/s/ Douglas M. Foley

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Counsel to the Debtors and Debtors in Possession

/s/ Robert B. Van Arsdale

Robert B. Van Arsdale Office of the United States Trustee Richmond, Virginia Office 701 East Broad Street, Suite 4304 Richmond, VA 23219-1888 (804) 771-2310

The United States Trustee

Case 08-35653-KRH Dec 4757 Filed 04/69/69 Entered 04/69/69 10:87:34 Desc Main Document Pages 26506/123

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Douglas M. Foley

EXHIBIT C

Third Supplemental Affidavit of Charles F. Phillips III

IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA

In re:)	Chapter 11
CIRCUIT CITY STORES, INC., et al.,)	Case No. 08-35653 (KRH)
Debtors.)	Joint Administration Requested

THIRD SUPPLEMENTAL AFFIDAVIT OF CHARLES F. PHILLIPS III IN SUPPORT OF DEBTORS' SUPPLEMENTAL APPLICATION FOR AN ORDER EXPANDING THE SCOPE OF EMPLOYMENT AND RETENTION OF ERNST & YOUNG LLP TO INCLUDE ADDITIONAL TAX ADVISORY SERVICES, NUNC PRO TUNC TO SEPTEMBER 10, 2009

Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), Charles F. Phillips III, being duly sworn, deposes and states as follows:

1. I am a partner in the firm of Ernst & Young LLP ("<u>E&Y LLP</u>") and I am authorized to execute this third supplemental affidavit (the "<u>Third Supplemental Affidavit</u>") on behalf of E&Y LLP. E&Y LLP performs certain accounting and tax advisory services for the Debtors. E&Y LLP submits this Third Supplemental Affidavit in support of the Debtors' Third Supplemental Application For An Order Expanding The Scope Of Employment And Retention Of Ernst & Young LLP To Include Additional Tax Advisory Services, *Nunc Pro Tunc* To September 10, 2009 (the "<u>Third Supplemental Application</u>").²

other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all

The Debtors are the following entities: The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), Prahs, Inc.(n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address

Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Supplemental Application.

- 2. Except as otherwise indicated, all facts set forth in this Third Supplemental Affidavit are based upon my personal knowledge, information and belief, information supplied to me by other employees of E&Y LLP, information learned from client-matter records kept in the ordinary course of business that were reviewed by me or other employees of E&Y LLP under my supervision and direction, my experience and knowledge of the Debtors' operations and financial condition, and/or my experience from working on matters similar to this engagement. If called as a witness, I would testify competently to the matters set forth herein.
- 3. On November 18, 2008, the Debtors filed their Application for Order Under Bankruptcy Code Sections 105(a), 327(a), 328 and 1107 and Bankruptcy Rule 2014(a) Authorizing the Employment and Retention of Ernst & Young LLP as Accounting and Tax Consultant to the Debtors Effective as of the Petition Date (the "Original Application"), as well as my original affidavit in support of the Original Application (the "Original Affidavit").
- 4. On December 5, 2008, this Court entered an order approving the Original Application (Docket No. 793) (the "Original Retention Order"). Specifically, the Original Retention Order approved the retention of E&Y LLP to provide the Debtors with accounting and tax advisory services during these cases. The Original Retention Order approved E&Y LLP's provision of various tax services pursuant to certain statements of work submitted with the Original Affidavit, including assistance with managing state and local tax claims that may be filed and other tax or financial consulting services as requested by the Debtors. A copy of the Original Retention Order is attached as Exhibit B to the Third Supplemental Application.
- 5. On December 12, 2008, the Debtors filed their Application to Expand the Scope of Employment and Retention of Ernst & Young LLP to Include Additional Tax Advisory Services, Effective as of November 10, 2008 (the "First Supplemental Application"), as well as

my supplemental affidavit in support of the First Supplemental Application (the "<u>First</u> Supplemental Affidavit").

- 6. On December 24, 2008, this Court entered an order approving the First Supplemental Application (Docket No. 1277) (the "<u>First Supplemental Retention Order</u>"). Specifically, the First Supplemental Retention Order approved the retention of E&Y LLP to provide the Debtors with loaned staff services pursuant to the statement of work submitted with the First Supplemental Affidavit. A copy of the First Supplemental Retention Order is also included in <u>Exhibit B</u> to the Third Supplemental Application.
- 7. On August 7, 2009, the Debtors filed a second Application to Expand the Scope of Employment and Retention of Ernst & Young LLP to Include Further Tax Advisory Services, Effective as of March 1, 2009 (Docket No. 4395) (the "Second Supplemental Application"), as well as my second supplemental affidavit in support of the Second Supplemental Application (the "Second Supplemental Affidavit").
- 8. On September 1, 2009, the court entered an order approving the Second Supplemental Application, effective as of March 1, 2009 (Docket No. 4737) (the "Second Supplemental Retention Order," and together with the Original Retention Order and the First Supplemental Order, the "Retention Order"). Specifically, the Second Supplemental Retention Order approved the retention of E&Y LLP to provide the Debtors with the additional tax services outlined in the additional statements of work submitted with my Second Supplemental Affidavit. A copy of the Second Supplemental Retention Order is also included in Exhibit B to the Third Supplemental Application.
- 9. By the Third Supplemental Application, the Debtors seek entry of an order pursuant to sections 327(a) and 328(a) of the Bankruptcy Code and Bankruptcy Rules 2014(a)

and 2016, expanding the scope of the employment and retention of E&Y LLP in providing additional tax advisory services (the "Additional Tax Services"), *nunc pro tunc* to September 10, 2009, upon the terms and conditions contained in the engagement letter dated November 10, 2008 (the "Tax Services Agreement"), which was filed with the Original Application and approved by the Original Retention Order, and the additional statement of work for employment tax review under the Tax Services Agreement (the "Employment Tax SOW"). The Employment Tax SOW is attached to this Third Supplemental Affidavit as Exhibit 1 hereto and incorporated by reference herein.³

- 10. Pursuant to the Employment Tax SOW, E&Y LLP will conduct a historical employment tax look-back review. The employment tax look-back review will consist of evaluating relevant employment tax information to qualify any employment tax refunds on behalf of the Debtors in Arizona, California, Colorado, Florida, Georgia, Illinois, Massachusetts, North Carolina, New Jersey, New York, Nevada, Oregon, Pennsylvania, Texas, Utah, and Virginia. To the extent substantive refund claim opportunities exist which the Debtors would like to pursue, E&Y LLP will perform further analysis to quantify any employment tax refunds and initiate discussions with the respective jurisdictions to initiate the recovery process. E&Y LLP will also submit refund calculations to each respective jurisdiction for review and provide supporting documentation and correspondence as necessary to facilitate the receipt of refunds/benefits.
- 11. Fees for the Additional Tax Services under the Employment Tax SOW will be in an amount equal to 30% of the total benefit received by the Debtors (not including recoveries associated with clerical errors in all states and/or wage base duplications in Illinois). For

Any description in this Supplemental Affidavit of the terms of the Employment Tax SOW is subject to the actual terms of the Employment Tax SOW.

findings-based fee purposes, any refunds/credits identified below \$1,000 will be communicated to the Debtors so that the Debtors may recover these amounts and will fall outside of the above definition of benefit received. This fee arrangement is comparable to the customary and ordinary fees charged by professionals for similar tax services, and is reasonable.

- 12. I am also filing this Third Supplemental Affidavit to disclose the results of a routine update of E&Y LLP's checks for certain connections with parties in interest involved in the chapter 11 cases in accordance with the processes described in the Original Affidavit, as follows:
- (a) The Debtors provided E&Y LLP with a list of the names of new parties in interest in these cases falling into the categories described in paragraph 10 of the Original Affidavit (the "New Interested Parties"). E&Y LLP also identified interested parties as to whom E&Y LLP had no known connection or only a prior connection as of the filing of the Original Affidavit and the Second Supplemental Affidavit as set forth in Exhibit 1 to the Original Affidavit and Exhibit 2 to the Second Supplemental Affidavit based upon E&Y LLP's connections research described therein (the "No-Connection/Prior Connection Parties." and together with the New Interested Parties, the "Connections Check Update Parties"). The Names of the Connections Check Update Parties are set forth in Exhibit 2 to this Third Supplemental Affidavit. E&Y LLP searched certain databases of E&Y LLP to determine whether E&Y LLP has provided in the recent past or is currently providing services to the Connections Check Update Parties listed in Exhibit 2 attached hereto. To the extent that E&Y LLP's research of relationships with the Connections Check Update Parties indicated that E&Y LLP has provided in the recent past, or currently provides, services to any of these entities in matters unrelated to

these chapter 11 cases, E&Y LLP has so indicated in Exhibit 2 to this Third Supplemental Affidavit.

- (b) Connections Check Update Parties which are parties in litigation wherein E&Y LLP is also a party are set forth in **Exhibit 3** appended hereto, which supplements the analogous disclosure made in the Original Affidavit the Second Supplemental Affidavit. To the best of my knowledge, none of these matters are related to these chapter 11 cases.
- (c) Certain entities that are parties in interest are lenders or to E&Y LLP: JP Morgan Chase Bank, NA, Wells Fargo Bank, NA and Fifth Third Bank participate in E&Y LLP's revolving credit program, and The Prudential Insurance Company of America lends to E&Y LLP.
- (d) To the best of my knowledge, information and belief, formed after reasonable inquiry, except as otherwise stated in paragraph 22 of the Original Affidavit with respect to services provided to the Debtors prior to the Petition Date, none of the services rendered by E&Y LLP to the entities set forth in Exhibit 2 have been in connection with the Debtors or these chapter 11 cases. E&Y LLP continues to believe these relationships will not impair E&Y LLP's ability to objectively perform professional services on behalf of the Debtors.
- 13. E&Y LLP has thousands of professional employees. It is possible that certain employees of E&Y LLP have business associations with the Connections Check Update Parties or hold claims against the Debtors or securities of the Debtors or interests in mutual funds or other investment vehicles that may own securities of the Debtors.
- 14. Pursuant to the Original Affidavit, as supplemented by the Second Supplemental Affidavit and this Third Supplemental Affidavit (together, the "Affidavits"), except as qualified in the Affidavits, to the best of my knowledge, information and belief formed after reasonable

inquiry, E&Y LLP does not hold or represent any interest materially adverse to the Debtors in the matters for which E&Y LLP has been retained and the employment of E&Y LLP is not prohibited by or improper under Bankruptcy Rule 5002. Accordingly, E&Y LLP continues to be eligible for retention by the Debtors under the Bankruptcy Code.

{Signature Page Follows}

Dated: April 1, 2010

Charles F. Phillips III

SWORN TO AND SUBSCRIBED before

me this 1 day of March 2010.

W. H - William Commission expires: March 31, 2011
Registration Number: 238631

Case 08-35653-KRH Doc 7351 Filed 04/30/10 Entered 04/30/10 11:13:33 Desc Main Document Page 36 of 123

EXHIBIT 1

Employment Tax SOW

Ernst & Young LLP
Ones James Center
Suite 1000
901 East Cary Street
Richmond, Virginia 23219-4065

Tel: 804 344 6000 www.ey.com

September 10, 2009

Circuit City Stores, Inc. P.O. Box 5695 Glen Allen, VA 23058-5695

Attn: Mr. Jeff McDonald Tax Director

Statement of Work #16 - Employment Tax Look-back Review

Dear Jeff:

This Statement of Work ("SOW") is governed by and subject to the terms and conditions of the Tax Services Agreement dated November 10, 2008 (the "Agreement") between Circuit City Stores, Inc. (the "Company" or "Client") and Ernst & Young LLP ("E&Y" or "we"), which was executed in connection with the Company filing a Chapter 11 petition on or around November 10, 2008 with the United States Bankruptcy Court for the Eastern District of Virginia (the "Bankruptcy Court"), and describes certain services that E&Y will perform for the Company during the Company's Chapter 11 bankruptcy. Unless modified by this SOW, the terms and conditions of the Agreement continue to apply. Capitalized terms used, but not defined, in this SOW have the meanings set forth in the Agreement.

This SOW regards our engagement, subject to Bankruptcy Court approval, to provide to Client certain services (the "Services") as set forth below and requested by Client's tax department.

Engagement Team

Richard Ferrari (Partner), Jon Wilson (Senior Manager) and Peter Berard (Manager) will lead the E&Y team in providing the tax services. If any of these individuals ceases to provide tax services to the Company pursuant to the Agreement, E&Y will so advise the Company and, if that person is replaced, provide the Company with the name of that professional's replacement. Other staff, not identified herein, may be utilized as required to conduct our work in the most efficient manner possible.

Scope of Services

Subject to Bankruptcy Court approval, E&Y will provide the following tax advisory Services to Client:

Historical Employment Tax Look-back Review

Page 2 September 10, 2009

The historical employment tax look-back review will begin with an evaluation and analysis by E&Y. The primary objective of the evaluation is to collect the relevant employment tax information needed in order to qualify any preliminary tax refunds on behalf of Client in Arizona, California, Colorado, Florida, Georgia, Illinois, Massachusetts, North Carolina, New Jersey, New York, Nevada, Oregon, Pennsylvania, Texas, Utah, and Virginia. In order to conduct our analysis, we will require access (or copies) to the following information:

- Federal Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, with supporting schedules for all employing entities of Client for 2006, 2007, and 2008;
- Annual state unemployment tax rate notices for all employing entities of Client in Arizona, California, Colorado, Florida, Georgia, Illinois, Massachusetts, North Carolina, New Jersey, New York, Nevada, Oregon, Pennsylvania, Texas, Utah, and Virginia for 2008 and 2009;
- Quarterly state unemployment tax returns for all employing entities of Client in Arizona, California, Colorado, Florida, Georgia, Illinois, Massachusetts, North Carolina, New Jersey, New York, Nevada, Oregon, Pennsylvania, Texas, Utah and Virginia in 2007, 2008, and 2009;
- Executive summary of all recent mergers, acquisitions, joint ventures, or corporate reorganizations to which the Client and/or its subsidiaries were party to; and
- A current corporate organization chart.

After the initial review and analysis, we will discuss our findings with Client for purposes of Client determining which, if any, opportunities should be undertaken. Assuming there are substantive refund claim opportunities for which Client would like to pursue, E&Y will perform further analysis to quantify any employment tax refunds and initiate discussions with the respective States to initiate the recovery process. E&Y will also submit refund calculations to each respective State for review and provide supporting documentation and correspondence to each respective State as necessary. Lastly, E&Y will work with the States' personnel to facilitate the receipt of refunds/benefits.

Refund claims below \$1,000 for any jurisdiction will not be part of this engagement and will be communicated to the client so that they may pursue. In addition, refund opportunities attributable to wage base duplications in Illinois and refund opportunities attributable to clerical errors in all states are not covered under this Statement of Work. A separate Statement of Work will be prepared to address such recoveries if identified by E&Y and such services would be subject to Bankruptcy Court approval.

The Internal Revenue Code, related IRS guidance, and professional standards require that tax advisors advise clients regarding their penalty exposure with respect to the advice they render and the disclosures that may avoid such penalties. Our tax opinions, memoranda, and

Page 2 September 10, 2009

similar documents will address disclosures we believe are appropriate to comply with applicable taxpayer and tax advisor/return preparer obligations, including our views as to the level of support for the positions addressed therein in a manner designed to facilitate compliance with tax return disclosure requirements.

Responsibilities

Client shall make all management decisions and perform all management functions in connection with the Services under this SOW. E&Y may assist Client in rendering management decisions or carrying out management functions in connection with the Services, including by providing advice, research material or recommendations, but E&Y will not make any such decisions or perform any such functions. In its sole discretion, E&Y may refuse to take any action to the extent it might be construed as a management decision or a management function.

Client accepts responsibility for the results of the Services. Client's approval of any Services shall not constitute a waiver of any of its rights under this SOW. Client further agrees to establish and maintain internal controls in connection with the Services, including monitoring E&Y's performance under this SOW.

Client shall designate an employee possessing the skill, knowledge and/or experience (but not necessarily the experience to perform the Services) to (1) oversee, (2) evaluate the effectiveness of, and (3) approve, the Services.

In addition, to the extent that SEC audit independence restrictions apply to any relationship between Client and E&Y or any other E&Y Entity, Client represents and warrants to E&Y, on and as of the date hereof, that neither Client nor any of its affiliates has agreed, orally or in writing, with any other tax service provider to limit in any way Client's ability to disclose to any person or entity the tax treatment or tax structure of any transaction that is the subject of the Services. Any such agreement with other tax service providers could impair the independence required of an E&Y Entity providing services to Client and neither E&Y nor any other E&Y Entity shall have any liability or responsibility whatsoever to Client in respect of any such agreement or its consequences.

Fees and Expenses

Client shall pay E&Y a fee for the Services to qualify, quantify and secure the refunds/credits identified in an amount equal to 30% of the total benefit received by Client (not including recoveries associated with clerical errors in all states and/or wage base duplications in Illinois), subject to Bankruptcy Court approval. For findings-based fee purposes, any refunds/credits identified below \$1,000 will be communicated to Client so that Client may recover these amounts and will fall outside of the above definition of benefit received. For purposes of this

Page 2 September 10, 2009

SOW, "total benefit" includes refunds or other credits (for employment tax returns filed through September 2009) received from taxing authorities by the Company, the Debtor, and any successor entity to the Debtor, and any related interest applicable to the refund or refundable amount. Total benefit also includes any reductions or offsets against liabilities for tax, interest, and penalties that is attributable to tax overpayments identified as part of this engagement. Client shall also pay all applicable taxes incurred in connection with the delivery of the Services or any Advice (except for taxes imposed on E&Y's income).

The fee structure contained herein constitutes a contingent fee under the applicable guidance of the Securities and Exchange Commission (SEC) and the Public Company Accounting Oversight Board (PCAOB). These rules prohibit contingent fee arrangements between an auditor and its public audit client. Therefore, the execution of this engagement letter may prevent E&Y from acting as the Company's auditor in the event of a public offering of debt or equity securities or prevent the use of the financial statements audited by E&Y in any registration statement or other filing of the SEC.

We will submit an itemized and detailed billing statement and we will request payment of our fees in accordance with the United States Bankruptcy Code, the Federal Rules of Bankruptcy Procedure and the Local Rules for the United States Bankruptcy Court for the Eastern District of Virginia and any relevant administrative orders. In addition, we will request reimbursement of our fees for any time (including any time or reasonable expenses of legal counsel) we may incur in considering or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceeding as a result of our performance of these services. Please note that we may receive volume based rebates from certain vendors (e.g. credit card companies) that are used to reduce overhead charges that would otherwise be passed on to our client.

If, during the term of this SOW, E&Y determines that any additional work is necessary, whether at Client's request or because the complexity of the project increases, E&Y will promptly contact Client to discuss any adjustments to the scope of work or E&Y's fees and obtain Bankruptcy Court approval before proceeding.



Page 2 September 10, 2009

Please indicate Client's acceptance of these additional terms and conditions by executing this SOW in the space provided below and return it to Chip Phillips at your earliest convenience.

Thanks again for your selection of our firm.

Very truly yours,

Ernet + Young LLP

AGREED TO BY:

Circuit City Stores, Inc.

By: Mr. Jeff McDonald, Tax Director

EXHIBIT 2

Connections Check Matrix

2 -1	BIII	No Commontion	Duian Cannastian	O
Category	PIIL	No Connection	Prior Connection	Current Connection
Debtor	Abbott Advertising Agency, Inc.			X
Debtor	CC Aviation, LLC			x
Debtor	CC Distribution Company of Virginia, Inc.			x
Debtor	Circuit City Properties, LLC			x
Debtor	Circuit City Purchasing Company, LLC			x
Debtor	Circuit City Stores PR, LLC			x
Debtor	Circuit City Stores West Coast, Inc.			x
Debtor	Courcheval, LLC			x
Debtor	Digital Video Express, LP			x
Debtor	InterTAN, Inc.			х
Debtor	Kinzer Technology, LLC			x
Debtor	Mayland MN, LLC			x
Debtor	Northern National Insurance, Ltd			x
Debtor	Orbyx Electronics, LLC			x
Debtor	Patapsco Designs, Inc.			x
Debtor	Prahs, Inc.			x
Debtor	Sky Venture Corporation			x
Debtor	Tourmalet Corp.			x
Debtor	Ventoux International, Inc.			x
Debtor	XS Stuff, LLC			x
Debtor	CIRCUIT CITY STORES, INC.			x
Debtor Attorney	MCGUIREWOODS, LLP		Х	
Debtors Other Professionals	Rothschild	Х		
Non-Debtor Affiliates	587255 Ontario Ltd.	Х		
	Asian Sourcing & Procurement Services Co.			
Non-Debtor Affiliates	Ltd.	x		
Non-Debtor Affiliates	Cicuit City Global Sourcing Limited	х		
Non-Debtor Affiliates	Early Adopter Fund, LLC	х		
Non-Debtor Affiliates	InterTAN Canada, Ltd	х		
Non-Debtor Affiliates	InterTAN France SNC	х		
Non-Debtor Affiliates	InterTAN Ontario Ltd.	х		
Non-Debtor Affiliates	PlumChoice, Inc.	х		
Non-Debtor Affiliates	Sixth Street Marketplace, LP	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
	St. Tammany Oaks Subdivision Association			
Non-Debtor Affiliates	LLC	x		
Non-Debtor Affiliates	Theater Xtreme Entertainment Group, Inc.	X		
Debtors Officers	Besanko, Bruce H.	X		
Debtors Officers	Bobrow, Nicolai J.	X		
Debtors Officers	Bradley, Brian S.	X		
Debtors Officers	Breitenbecher, Kelly E.	X		
Debtors Officers	Brill, Ronald M.			
Debtors Officers	Byrd, Carolyn H.	X		
Debtors Officers	Consec Services Limited (HK)	X		
Debtors Officers		X		
	Cuthbertson, Ron	X		
Debtors Officers	Daoust, Ean	Х		
Debtors Officers	Dunn, Philip J.	х		
Debtors Officers	Fairbairn, Ursula O.	Х		
Debtors Officers	Feigin, Barbara S.	Х		
Debtors Officers	Foss, Michael E.	Х		
Debtors Officers	Grove, Jacqueline	Х		
Debtors Officers	Hardymon, James F.	Х		
Debtors Officers	Harlow, John T.	Х		
Debtors Officers	Hedgebeth, Reginald D.	Х		
Debtors Officers	Heidemann, Lyle G.	Х		
Debtors Officers	Jonas, Jr., Eric A.	Х		
Debtors Officers	Kane, Alan	Х		
Debtors Officers	Kelly, John J.	Х		
Debtors Officers	King, James E.	х		
Debtors Officers	Kornstein, Don R.	х		
Debtors Officers	Ma, Jeric	Х		
Debtors Officers	Marcum, James A.	Х		
Debtors Officers	McDonald, Jeffrey A	Х		
Debtors Officers	Mosier, Michelle	х		
Debtors Officers	Mulleady, John	х		
Debtors Officers	Oakey, III, John A.	х		
Debtors Officers	Owen, Linda M.	х		
Debtors Officers	Pappas, Steven P.	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Debtors Officers	Ramsey, Danny W.	X		
Debtors Officers	Salovaara, Mikael	х		
Debtors Officers	Schoonover, Philip J.	х		
Debtors Officers	Smith, Marlies A.	х		
Debtors Officers	Spainhour, J. Patrick	х		
Debtors Officers	Stone, Jeffrey S.	х		
Debtors Officers	Tseng, Chris	x		
Debtors Officers	Turner, Ronald L.	x		
Debtors Officers	Wong, Mark J.	x		
Debtors Officers	Woo, Carolyn Y.	x		
Debtor Director	Wahle, Elliott	x		
Debtor Director	Baldyga, Lisa	x		
Debtor Director	Barretta, Henry P.	x		
Debtor Director	Bossin, Alan	x		
Debtor Director	Brill, Ronald M.	x		
Debtor Director	Byrd, Carolyn H.	х		
Debtor Director	Daoust, Ean	х		
Debtor Director	Dunn, Philip J.	х		
Debtor Director	Fairbairn, Ursula O.	х		
Debtor Director	Faries, Timothy C.	х		
Debtor Director	Feigin, Barbara S.	х		
Debtor Director	Foss, Michael E.	х		
Debtor Director	Grove, Jacqueline	х		
Debtor Director	Hardymon, James F.	х		
Debtor Director	Harlow, John T.	х		
Debtor Director	Hedgebeth, Reginald D.	х		
Debtor Director	Heidemann, Lyle G.	х		
Debtor Director	Jonas, Jr., Eric A.	х		
Debtor Director	Kane, Alan	х		
Debtor Director	Kelly, John J.	x		
Debtor Director	Kornstein, Don R.	x		
Debtor Director	Marcum, James A.	х		
Debtor Director	McDonald, Jeffrey A	х		
Debtor Director	Salovaara, Mikael	x		

Category	PIIL	No Connection	Prior Connection	Current Connection	
D.L. C. Diverter	Out and DI Wall				
Debtor Director	Schoonover, Philip J.	X			
Debtor Director	Smith, Marlies A.	Х			
Debtor Director	Spainhour, J. Patrick	Х			
Debtor Director	Spurling, Richard D.	Х			
Debtor Director	Stone, Jeffrey S.	Х			
Debtor Director	Swider, Gerald L.	Х			
Debtor Director	Turner, Ronald L.	Х			
Debtor Director	Wong, Mark J.	Х			
Debtors Major Shareholders (5% or more)	Atwood, J Richard	Х			
	Classic Fund Management				
Debtors Major Shareholders (5% or more)	Aktiengesellschaft	х			
Debtors Major Shareholders (5% or more)	FIRST PACIFIC ADVISORS LLC		Х		
Debtors Major Shareholders (5% or more)	HBK Management LLC	Х			
Debtors Major Shareholders (5% or more)	HBK Master Fund LP	Х			
Debtors Major Shareholders (5% or more)	HBK Partners II LP	Х			
Debtors Major Shareholders (5% or more)	HBK Services LLC	Х			
Debtors Major Shareholders (5% or more)	Rodriguez, Robert L	Х			
Debtors Major Shareholders (5% or more)	Wattles, Mark J	Х			
All Secured Lenders, including DIP Lenders	American Savings Bank		х		
All Secured Lenders, including DIP Lenders	AmSouth/Regions	х			
All Secured Lenders, including DIP Lenders	Appleby Corporate Services, Ltd.	х			
All Secured Lenders, including DIP Lenders	Banco Popular	х			
All Secured Lenders, including DIP Lenders	Burdale Finance Ltd.	х			
All Secured Lenders, including DIP Lenders	Capital One Leverage Finance Corp.	х			
All Secured Lenders, including DIP Lenders	Fifth Third Securities, Inc.	х			
All Secured Lenders, including DIP Lenders	J.P. Morgan Securities, Inc.	х			

Category	PIIL	No Connection	Prior Connection	Current Connection	
	Merrill Lynch Global Institutional Advisory				
All Secured Lenders, including DIP Lenders	Division	Х			
All Secured Lenders, including DIP Lenders	National City Business Credit, Inc.	х			
All Secured Lenders, including DIP Lenders	UBS Loan Finance LLC	x			
_	WEBSTER (WEBSTER BANK/WEBSTER				
All Secured Lenders, including DIP Lenders	FINANCIAL CORPORATION)	Х			
All Secured Lenders, including DIP Lenders	Wells Fargo Retail Finance, LLC		x	x	
Other Significant Parties-in-Interest	427 Orchard LLC	х		^	
Other Significant Parties-in-Interest	502-12 LLC	х			
Other Significant Parties-in-Interest	507 Northgate, LLC	х			
Other Significant Parties-in-Interest	553 Retail LLC	х			
Other Significant Parties-in-Interest	Accent Energy California LLC	х			
Other Significant Parties-in-Interest	ACCO Brands Corporation		х	Х	
Other Significant Parties-in-Interest	Acer American Holdings Corp.;	х			
Other Significant Parties-in-Interest	Active Media Services, Inc.	х			
Other Significant Parties-in-Interest	Acxiom Corporation		х		
Other Significant Parties-in-Interest	Adams, David H.	х			
Other Significant Parties-in-Interest	Advertising.com Inc.			x	
Other Significant Parties-in-Interest	Akamai Technologies, Inc.		Х	Х	
Other Significant Parties-in-Interest	Alexander H Bobinski	Х			
Other Significant Parties-in-Interest	Alicea, Ada (class action)	Х			
Other Significant Parties-in-Interest	Alief ISD	Х			
Other Significant Parties-in-Interest	Alliance Entertainment	Х			
Other Significant Parties-in-Interest	Altamarino (class action)	Х			
Other Significant Parties-in-Interest	Alvarez & Marsal Canada ULC	Х			
Other Significant Parties-in-Interest	Amcor Sunclipse North America		х		
	American Bankers Insurance Company of				
Other Significant Parties-in-Interest	Florida	х			
	American Express Travel Related Services				
Other Significant Parties-in-Interest	Co, Inc Corp Card	Х			

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Amherst VF LLC	x		
Other Significant Parties-in-Interest	Ammon Properties, LC	х		
Other Significant Parties-in-Interest	Amore Construction Company	х		
Other Significant Parties-in-Interest	Anderson, John F.	х		
Other Significant Parties-in-Interest	Andrew Foss	х		
Other Significant Parties-in-Interest	Andrews Electronics	х		
Other Significant Parties-in-Interest	AOL LLC	х		
•	Arboretum of South Barrington Shopping			
Other Significant Parties-in-Interest	Center	x		
Other Significant Parties-in-Interest	Archon Group, L.P.	х		
Other Significant Parties-in-Interest	Arlington ISD	х		
Other Significant Parties-in-Interest	Associate Corporate Regency Centers	х		
Other Significant Parties-in-Interest	Assurant, Inc.	х		
Other Significant Parties-in-Interest	AT&T			Х
Other Significant Parties-in-Interest	Audiobahn	х		
Other Significant Parties-in-Interest	Audiovox Corporation	Х		
Other Significant Parties-in-Interest	Averatec/Trigem USA	Х		
Other Significant Parties-in-Interest	Banker, Michael (class action)	Х		
Other Significant Parties-in-Interest	Baybrook MUD 1	Х		
Other Significant Parties-in-Interest	BB Fonds International 1 USA, L.P.	Х		
Other Significant Parties-in-Interest	Bear Valley Road Partners LLC	Х		
Other Significant Parties-in-Interest	Bedford Properties LLC	Х		
Other Significant Parties-in-Interest	Belleville News-Democrat	Х		
Other Significant Parties-in-Interest	Bellingham Herald	Х		
Other Significant Parties-in-Interest	Bell'O International Corp.	х		
Other Significant Parties-in-Interest	Benjamin Cummings	Х		
Other Significant Parties-in-Interest	Bethesda Softwords, LLC	Х		
Other Significant Parties-in-Interest	Biloxi Sun Heald	Х		
Other Significant Parties-in-Interest	Bissell Homecare, INc.	Х		
Other Significant Parties-in-Interest	Bond C.C. I Delaware Business Trust	х		
Other Significant Parties-in-Interest	Bond Circuit VIII Delaware Trust	х		
Other Significant Parties-in-Interest	Bond-Circuit IV Delaware Business Trust	х		
Other Significant Parties-in-Interest	Bond-Circuit IX Delaware Business Trust	х		
Other Significant Parties-in-Interest	Booker, Jamal (class action)	Х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Bove, Frank J.	X		
Other Significant Parties-in-Interest	Bradenton Herald	х		
Other Significant Parties-in-Interest	Brazoria County, Brazoria County MUD #6			
Other Significant Parties-in-Interest	Brinkema, Leonie M.	x		
Other Significant Parties-in-Interest	Broward County	^	v	+
	,	· · · · · · · · · · · · · · · · · · ·	X	
Other Significant Parties in Interest	Brownsville Independent School District	X		
Other Significant Parties in Interest	Buchanan, Theresa C.	X		
Other Significant Parties-in-Interest	Burleson ISD	Х		
Other Significant Parties-in-Interest	Bush Industries, Inc.	Х		
Other Significant Parties-in-Interest	C-470 Limited Liability Company	Х		
Other Significant Parties-in-Interest	Cacheris, James C.	Х		
Other Significant Parties-in-Interest	California Self-Insurers' Security Fund	Х		
Other Significant Parties-in-Interest	Cameron Bayonne, LLC	Х		
Other Significant Parties-in-Interest	Cameron County	Х		
Other Significant Parties-in-Interest	Canon U.S.A., Inc.			х
Other Significant Parties-in-Interest	CapTech Ventures, Inc.	Х		
Other Significant Parties-in-Interest	Caribbean Display & Construction, Inc.	Х		
Other Significant Parties-in-Interest	Carroll ISD	Х		
Other Significant Parties-in-Interest	CC Joliet Trust	Х		
Other Significant Parties-in-Interest	CC Plaza Joint Venture, LLP	х		
Other Significant Parties-in-Interest	CC-Investors 1995-6	х		
Other Significant Parties-in-Interest	Cellco Partnership	х		
Other Significant Parties-in-Interest	Centre at 38th St TIC, LLC	х		
Other Significant Parties-in-Interest	Centre Daily Times (State College)	х		
Other Significant Parties-in-Interest	Charles L. Kessigner	Х		
Other Significant Parties-in-Interest	Charlotte Observer	х		
Other Significant Parties-in-Interest	Charlotte UY, LLC	X		
	Chatham County, Georgia Tax			
Other Significant Parties-in-Interest	Commissioner	x		
Other Significant Parties-in-Interest	Chelmsford Realty Associates	x		
Other Significant Parties-in-Interest	Christopher Borglin	x		
Other Significant Parties-in-Interest	City and County of Denver	x		
Other Significant Parties-in-Interest	City of Cedar Hill	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	City of El Paso	v		
Other Significant Parties-in-Interest	City of Fort Worth	X		
Other Significant Parties-in-Interest	City of Garland Tax Assessor/Collector	X		
Other Significant Parties-in-Interest	City of Homestead	X		
Other Significant Parties-in-Interest	City of Hurst	X		
Other Significant Parties-in-Interest Other Significant Parties-in-Interest	City of Lake Worth	X		
Other Significant Parties-in-Interest Other Significant Parties-in-Interest	City of McAllen	X		
<u> </u>		X		
Other Significant Parties-in-Interest Other Significant Parties-in-Interest	City of Miramar City of New York	X		
<u> </u>	. ,	X		
Other Significant Parties-in-Interest	City of Newport News, Virginia	Х		
Other Significant Parties-in-Interest	City of Round Rock	Х		
Other Significant Parties-in-Interest	City of Taylor, Michigan	Х		
Other Significant Parties-in-Interest	City of Wichita Falls	Х		
Other Significant Parties-in-Interest	Clear Creek ISD	Х		
Other Significant Parties-in-Interest	Cohesion Products Inc	Х		
Other Significant Parties-in-Interest	Cokem International, Inc.	Х		
Other Significant Parties-in-Interest	Collin County Tax Assessor/Collector	Х		
	Colorado Structures, Inc., dba CSI			
Other Significant Parties-in-Interest	Construction Company	X		
Other Significant Parties-in-Interest	Columbia Plaza Joint Venture	х		
Other Significant Parties-in-Interest	Columbia State	х		
Other Significant Parties-in-Interest	Columbus Ledger-Enquirer	Х		
Other Significant Parties-in-Interest	Commerce Technologies, Inc.	х		
Other Significant Parties-in-Interest	Commonwealth of Virginia, Dept of Taxation	x		
Other Significant Parties-in-Interest	Compass Group U.S.A., Inc.	х		
- G	COMSYS Information Technology Services,			
Other Significant Parties-in-Interest	Inc.	x		
Other Significant Parties-in-Interest	COMSYS Services, LLC	x		
Other Significant Parties-in-Interest	Condan Enterprises, LLC	x		
Other Significant Parties-in-Interest	Conlon, Debera F.	x		
Other Significant Parties-in-Interest	Connexion Technologies			х
Carlot Cigrimoditi i didoc ili intoroct	Convergys Customer Management Group			<u>^</u>
Other Significant Parties-in-Interest	Inc.	x		

Category	PIIL	No Connection	Prior Connection	Current Connection	
Other Significant Parties-in-Interest	Corporate Counsel	Х			
Other Significant Parties-in-Interest	Cottonwood Corners - Phase V, LLC	Х			
Other Significant Parties-in-Interest	County of Henrico	Х			
Other Significant Parties-in-Interest	County of Riverside, CA	Х			
Other Significant Parties-in-Interest	Cousins Properties Incorporated	Х			
Other Significant Parties-in-Interest	CP Management Corp.	Х			
	Crossways Financial Associates, LLC, f/k/a				
	Cannon Ridge Gardens Associates, L.P., the				
	Assignee from Tidevest Limited Partnership				
Other Significant Parties-in-Interest	Associates	Х			
Other Significant Parties-in-Interest	CSI Construction Company	Х			
Other Significant Parties-in-Interest	Cypress CC Marion I LP	х			
	Cypress-Fairbanks Independent School				
Other Significant Parties-in-Interest	District	х			
Other Significant Parties-in-Interest	Dallas County	х			
Other Significant Parties-in-Interest	Daly City Partners I, L.P.	Х			
Other Significant Parties-in-Interest	David W Cecil	Х			
Other Significant Parties-in-Interest	Davis (class action)	Х			
Other Significant Parties-in-Interest	Davis, Ivan D.	Х			
Other Significant Parties-in-Interest	Davis, Martha	Х			
Other Significant Parties-in-Interest	Dealtree	Х			
Other Significant Parties-in-Interest	Deborah Landman	Х			
Other Significant Parties-in-Interest	DeHart Holdings	Х			
Other Significant Parties-in-Interest	DeMatteo Management, Inc.	Х			
Other Significant Parties-in-Interest	Dennis Morgan	Х			
Other Significant Parties-in-Interest	Department of Revenue Services	Х			
Other Significant Parties-in-Interest	Descanso TIC, LLC	х			
Other Significant Parties-in-Interest	DFS Services LLC	х			
Other Significant Parties-in-Interest	Dicker-Warmington Properties	х			
Other Significant Parties-in-Interest	DiPirro, Michael (class action)	х			
Other Significant Parties-in-Interest	DIRECTV, Inc.		х	х	
Other Significant Parties-in-Interest	Ditan Distribution LLC	х			
Other Significant Parties-in-Interest	D-Link Systems, Inc.	х			
Other Significant Parties-in-Interest	Donnelly, Kenneth (class action)	х			

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Donovan Dunwell	X		
Other Significant Parties-in-Interest	Dudley Mitchell Properties TX, LLC	х		
Other Significant Parties-in-Interest	Duquesne Light Company			x
Other Significant Parties-in-Interest	Early, Dennis J.	х		
Other Significant Parties-in-Interest	East Brunswick VF LLC	х		
Other Significant Parties-in-Interest	Eastern Security Corp.	х		
Other Significant Parties-in-Interest	Eastman Kodak Company			х
Other Significant Parties-in-Interest	Eaton Corporation		х	x
Other Significant Parties-in-Interest	Eatontown Commons Shopping Center	х		
Other Significant Parties-in-Interest	EcklecCo NewCo, LLC	х		
Other Significant Parties-in-Interest	Eli Landman	х		
Other Significant Parties-in-Interest	Ellis, III, T.S.	х		
	Empire HealthChoice Assurance, Inc., d/b/a			
Other Significant Parties-in-Interest	Empire Blue Cross Blue Shield	x		
Other Significant Parties-in-Interest	Engineered Structures, Inc.	х		
Other Significant Parties-in-Interest	Envision Peripherals, Inc.	х		
Other Significant Parties-in-Interest	Equitable Gas Bankruptcy Department	х		
	Evening Post Publishing Company, d/b/a			
Other Significant Parties-in-Interest	The Post and Courier	х		
3	Evergreen Plaza Associates Limited			
Other Significant Parties-in-Interest	Partnership	х		
Other Significant Parties-in-Interest	Excel Best Industries	х		
Other Significant Parties-in-Interest	Expesite LLC	х		
<u> </u>	Express Services, Inc. d/b/a Express			
Other Significant Parties-in-Interest	Personnel Services	x		
Other Significant Parties-in-Interest	F&M Properties, Inc.	х		
Other Significant Parties-in-Interest	Faram Musegon, LLC	х		
Other Significant Parties-in-Interest	Federal Warranty Service Corporation	х		
Other Significant Parties-in-Interest	Feller (class action)	х		
Other Significant Parties-in-Interest	Fingerlakes Crossing, LLC	х		
Other Significant Parties-in-Interest	First Industrial Realty Trust, Inc.			х
Other Significant Parties-in-Interest	Floyd Edward Temple Jr. (class action)	х		
Other Significant Parties-in-Interest	FM Facility Maintenance, f/k/a IPT, LLC	Х		
Other Significant Parties-in-Interest	foneGear	Х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Fort Bend County	x		
Other Significant Parties-in-Interest	Fort Bend ISD	х		
Other Significant Parties-in-Interest	Fort Worth Star-Telegram	х		
Other Significant Parties-in-Interest	Four Star International Trade	х		
Other Significant Parties-in-Interest	Fourscore Properties, Inc.,	х		
Other Significant Parties-in-Interest	Fox Broadcasting Company	Х		
Other Significant Parties-in-Interest	Fox Cable Network Service, LLC	Х		
Other Significant Parties-in-Interest	FR E2 Property Holding, L.P.	Х		
Other Significant Parties-in-Interest	Frankel, Jack I.	Х		
Other Significant Parties-in-Interest	Franklin, Shannon D.	Х		
Other Significant Parties-in-Interest	Fresno Bee	Х		
Other Significant Parties-in-Interest	FT Orchard LLC	Х		
Other Significant Parties-in-Interest	G & W Service Co., L.P.	Х		
Other Significant Parties-in-Interest	Galena Park ISD	Х		
Other Significant Parties-in-Interest	Garland ISD Tax Assessor/Collector	Х		
Other Significant Parties-in-Interest	Garmin International, Inc.	Х		
Other Significant Parties-in-Interest	Gary M Mierenfeld	Х		
Other Significant Parties-in-Interest	Gateway Center Properties III, LLC	Х		
Other Significant Parties-in-Interest	Gateway, Inc.		Х	Х
Other Significant Parties-in-Interest	GE Money Bank (Sam's Club BRC)			Х
	General Electric Company's Consumer &			
Other Significant Parties-in-Interest	Industrial Division			х
Other Significant Parties-in-Interest	General Growth Properties, Inc.			Х
Other Significant Parties-in-Interest	Gentry, Roberty (class action)	х		
Other Significant Parties-in-Interest	Georgia Pension Associates Realty Corp.	Х		
Other Significant Parties-in-Interest	Giant of Maryland LLC	Х		
Other Significant Parties-in-Interest	Google, Inc.			Х
Other Significant Parties-in-Interest	Gordon Brothers Retail Partners, LLC	Х		
Other Significant Parties-in-Interest	Gould Investors, L.P.	Х		
Other Significant Parties-in-Interest	Government Agency	х		
Other Significant Parties-in-Interest	Great American Group	х		
Other Significant Parties-in-Interest	Greece Ridge LLC	х		
	Greenwood Point, LP and Washington			
Other Significant Parties-in-Interest	Corner, LP	x		

Category	PIIL	No Connection	Prior Connection	Current Connection		
Other Significant Parties-in-Interest	Grubb & Ellis Mid America PAC			X		
Other Significant Parties-in-Interest	Hamilton Beach Brands, Inc.	х				
Other Significant Parties-in-Interest	Hamilton Chase - Santa Maria LLC	x				
Other Significant Parties-in-Interest	Harris County, et al,	x				
Other Significant Parties-in-Interest	Harris, William (class action)	X				
Other Significant Parties-in-Interest	Harry Hallaian	X				
Other Significant Parties-in-Interest	Harvest HPE LP	X				
Other Significant Parties-in-Interest	Harvest HPE LP	х				
Other Significant Parties-in-Interest	Hawaiian Electric Company Inc			х		
Other Significant Parties-in-Interest	Heritage Plaza, LLC	х				
Other Significant Parties-in-Interest	Hidalgo County & H.C. Drainage District #1	x				
Other Significant Parties-in-Interest	Hilco Merchant Resources, LLC	Х				
Other Significant Parties-in-Interest	Hilgenberg (class action)	Х				
	Hillson Electric Incorporated d/b/a Hillson					
Other Significant Parties-in-Interest	Electric, Inc.	Х				
Other Significant Parties-in-Interest	Hilton Ellis Epps, Sr.	Х				
Other Significant Parties-in-Interest	Hilton, Claude M.	Х				
Other Significant Parties-in-Interest	Homero Mata	Х				
Other Significant Parties-in-Interest	Hudson Capital Partners, LLC	Х				
Other Significant Parties-in-Interest	Humble ISD	Х				
Other Significant Parties-in-Interest	Ibrahim, Betty (class action)	Х				
Other Significant Parties-in-Interest	Idaho Statesman	Х				
Other Significant Parties-in-Interest	IKON Office Solutions, Inc.		Х			
Other Significant Parties-in-Interest	Indiana Department of Revenue	Х				
Other Significant Parties-in-Interest	Industriaplex, Inc.	Х				
Other Significant Parties-in-Interest	InfoPrint Solutions Company	Х				
Other Significant Parties-in-Interest	Inland Pacfic Property Services LLC	Х				
Other Significant Parties-in-Interest	Inland Southwest Management LLC	Х				
Other Significant Parties-in-Interest	InnerWorkings, Inc.			Х		
Other Significant Parties-in-Interest	International Business Machines Corporation	1	x			
Other Significant Parties-in-Interest	Iowa AG	Х				
Other Significant Parties-in-Interest	IPS Card Solutions, Inc	Х				

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Iron Mountain Information Management, Inc	v		
Other Significant Parties in Interest	Island Packet	X		
Other Significant Parties in Interest	J Scott Douglass	x		
Other Significant Parties in Interest	Jack Hernandez	x		
Other Significant Parties in Interest	Jacque L. Kessinger	x		
Other Significant Parties in Interest	Jeffrey W Wells	x		
Other Significant Parties in Interest	Jerry L Lawson	x		
Other Significant Parties-in-Interest	John A Fitzsimmons	x		
Other Significant Parties-in-Interest	John Rohrer Contracting Company, Inc.	x		
Other Significant Parties-in-Interest	Jonathan Card	x		
Other Significant Parties-in-Interest	Jones Lang LaSalle Americas, Inc.	X	x	Y
Other Significant Parties-in-Interest	Jones, Jr. , T. Rawles	х	^	
Other Significant Parties-in-Interest	Joseph Skaf	x		
Other Significant Parties-in-Interest	JP Thornton LLC	x		
Other Significant Parties-in-Interest	Judith Rae Minnite	x		
Other Significant Parties-in-Interest	JWC/Loftus, LLC	X		
Other Significant Parties-in-Interest	K&G Dearborn LLC	X		
Other Significant Parties-in-Interest	Kamin Realty Company	X		
Other Significant Parties-in-Interest	Kansas City Star	X		
Other Significant Parties-in-Interest	Kelly Breitenbecher	X		
- man organization and management	Ken Burton Jr., Manatee County Tax			
Other Significant Parties-in-Interest	Collector	x		
Other Significant Parties-in-Interest	Kenneth S Golden	х		
Other Significant Parties-in-Interest	Kentucky Oaks Mall Company	х		
<u> </u>	Kern County Treasurer and Tax Collector			
Other Significant Parties-in-Interest	Office	x		
Other Significant Parties-in-Interest	King Thompson	х		
Other Significant Parties-in-Interest	KJF/Faris TIC, LLC	х		
Other Significant Parties-in-Interest	Klipsch LLC		х	х
Other Significant Parties-in-Interest	KNP Investments	х		
Other Significant Parties-in-Interest	Kobra Properties	х		
Other Significant Parties-in-Interest	Korea Export Insurance Corporation	х		
Other Significant Parties-in-Interest	La Frontera Village, L.P	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Laguna Gateway Phase 2 LP	x		
Other Significant Parties-in-Interest	Landover, LLC	X		
Other Significant Parties-in-Interest	Lang Construction, Inc.	X		
Other digililleant i arties in interest	LaSalle bank National Association fka	^		
	LaSalle National Bank, as trustee for			
	Corporate Credit-Baked Pass-Through			
	Certificates, Series 1997-CTL-1 and			
	Corporate Lease Backed Certificates Series			
Other Significant Parties-in-Interest	1999-CLF1		x	x
Other Significant Parties in Interest	Lee, Gerald Bruce	v	^	^
Other Significant Parties in Interest	Lenovo USA	v		
Other Significant Parties-in-Interest	Leon M. Hallaian	v		
Other Significant Parties-in-Interest	Lewisville Independent School District	v		
Other Significant Parties-in-Interest	Lexar Media, Inc.	v		
Other Significant Parties-in-Interest	Lexington Herald-Leader	X		
Other Significant Parties-in-Interest	Lexington Heratu-Leader Lexmark International, Inc.	^	Х	+
Other Significant Parties-in-Interest	LG Electronics USA, Inc.		X	
Other Significant Parties-in-Interest	Lilly Hallaian	x	^	
Other Significant Parties-in-Interest	Location 4500 Eastlake LA	X		
Other Significant Parties-in-Interest	Location 6946 Whitney Bank	X		
Other Significant Parties-in-Interest	Longacre Opportunity Fund, L.P.	X		
Other Significant Farties-In-Interest	Loop West LLC, by its Managing Agent The	X		
Other Significant Parties in Interest	Wilder Companies, Ltd.	l _v		
Other Significant Parties-in-Interest Other Significant Parties-in-Interest	Loren Stocker, dba Vanity International	X		
Other Significant Parties-in-interest	Loren Stocker, aba vanity international	х		
	Las Angeles Monterey and Can Bernadine			
Other Cignificant Darties in Interest	Los Angeles, Monterey, and San Bernadino,			
Other Significant Parties in Interest	California and Placer, California	Х		
Other Significant Parties in Interest	Loudoun County		Х	
Other Significant Parties in Interest	Lowe's HIW, Inc.	X		
Other Significant Parties in Interest	Lubbock CAD	X		
Other Significant Parties-in-Interest	LumiSource, Inc.	х		
Other Significant Parties-in-Interest	Macerich Company		Х	
Other Significant Parties-in-Interest	Macon Telegraph	Х		
Other Significant Parties-in-Interest	Mad Rhino	Х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Madeleine C. Wanslee	Y		
Other Significant Parties-in-Interest	Magna Trust Company Trustee	x		
Other Significant Parties-in-Interest	Main Street At Exton, L.P.	x		
Other Significant Parties-in-Interest	Mall Properties	x		
Other Significant Parties-in-Interest	Mansfield ISD	x		
Other Significant Parties-in-Interest	Mantor, Paul	X		
Guier Giginneant i arase in interest	mantor, r adr			
Other Significant Parties-in-Interest	Manufacturers and Traders Trust Company	x		
Other Significant Parties-in-Interest	Marblegate Asset Management, LLC			х
Other Significant Parties-in-Interest	Marc Realty		х	
Other Significant Parties-in-Interest	Mario Ramirez	х		
Other Significant Parties-in-Interest	Mark A Arensmeyer	Х		
Other Significant Parties-in-Interest	Mark Petrovich	Х		
Other Significant Parties-in-Interest	Massachusetts Department of Revenue	х		
Other Significant Parties-in-Interest	MasterCard		Х	x
Other Significant Parties-in-Interest	Mayer, Robert	Х		
Other Significant Parties-in-Interest	McAllen ISD	Х		
Other Significant Parties-in-Interest	McClatchy Company	х		
Other Significant Parties-in-Interest	McDow, W. Clarkson	х		
Other Significant Parties-in-Interest	McKinley, Inc.	х		
Other Significant Parties-in-Interest	Mclennan County	х		
Other Significant Parties-in-Interest	Merced Sun Star	х		
Other Significant Parties-in-Interest	Miami Herald	х		
Other Significant Parties-in-Interest	Miami-Dade County Tax Collector		Х	
Other Significant Parties-in-Interest	Micro Center Sales Corporation	Х		
Other Significant Parties-in-Interest	Microsoft Corporation		Х	Х
Other Significant Parties-in-Interest	Midland County Tax Office	Х		
Other Significant Parties-in-Interest	Millennium Retail Partners	Х		
Other Significant Parties-in-Interest	Missouri Attorney General's Office	Х		
Other Significant Parties-in-Interest	Missouri Department of Revenue	Х		
Other Significant Parties-in-Interest	MiTAC USA Inc.	Х		
Other Significant Parties-in-Interest	Mitchell, Stephen S.	Х		
Other Significant Parties-in-Interest	Mitsubishi Digital Electronics America, Inc.	х		

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Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Mitsubishi Electric & Electronics USA, Inc.	Х		
Other Significant Parties-in-Interest	Modesto Bee	Х		
Other Significant Parties-in-Interest	Monarch Alternative Capital LLP	Х		
Other Significant Parties-in-Interest	Moncayo, Maria (class action)	Х		
Other Significant Parties-in-Interest	Monster Cable	х		
Other Significant Parties-in-Interest	Montgomery County	х		
Other Significant Parties-in-Interest	Monument Consulting, LLC	х		
Other Significant Parties-in-Interest	Morgan Hill Retail Venture, LP	Х		
Other Significant Parties-in-Interest	Moxley, Donald	Х		
Other Significant Parties-in-Interest	Murphy, Christopher (class action)	х		
Other Significant Parties-in-Interest	Myrtle Beach Sun News	х		
Other Significant Parties-in-Interest	Nancy and Charles Booth	х		
Other Significant Parties-in-Interest	National A-1, Inc.	х		
Other Significant Parties-in-Interest	Navarre Corporation		х	
Other Significant Parties-in-Interest	NBT Bank, N.A.	х		
Other Significant Parties-in-Interest	Newport News Shopping Center, LLC	х		
Other Significant Parties-in-Interest	North American Roofing Services, Inc.	х		
Other Significant Parties-in-Interest	Northglenn Retail, LLC	х		
Other Significant Parties-in-Interest	NPP Development LLC	х		
Other Significant Parties-in-Interest	Nueces County	х		
	Office of Unemployment Compensation Tax			
Other Significant Parties-in-Interest	Services	x		
Other Significant Parties-in-Interest	O'Grady, Liam	х		
Other Significant Parties-in-Interest	Olympian	х		
Other Significant Parties-in-Interest	On Corp. USA, Inc. and On Corp.	х		
Other Significant Parties-in-Interest	Oracle Credit Corporation	х		
Other Significant Parties-in-Interest	Oracle USA, Inc.	х		
-	Orange Grove Apartments LLC dba			
Other Significant Parties-in-Interest	camelback Center,	x		
Other Significant Parties-in-Interest	Orix Alliant Phoenix Camelback Venture	х		
Other Significant Parties-in-Interest	OTR Clairemont Sq	х		
Other Significant Parties-in-Interest	P/A Acadia Pelham Manor, LLC	Х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Palm Beach County (Florida) Tax Collector	х		
Other Significant Parties-in-Interest	Panasonic Consumer Electronics Company			x
Other Significant Parties-in-Interest	Panasonic Corporation of North America		Х	Х
Other Significant Parties-in-Interest	Panattoni Construction, Inc.	х		
Other Significant Parties-in-Interest	Parago, Inc.		Х	
Other Significant Parties-in-Interest	Paramount Home Entertainment, Inc.	х		
Other Significant Parties-in-Interest	Pasadena Independent School District	х		
Other Significant Parties-in-Interest	Pat Minnite, Jr.	Х		
Other Significant Parties-in-Interest	Paul Schaapman	Х		
Other Significant Parties-in-Interest	Pearlridge Center	Х		
Other Significant Parties-in-Interest	Pelkar Musegon, LLC	Х		
Other Significant Parties-in-Interest	Pennsylvania Department of Revenue	х		
Other Significant Parties-in-Interest	Pension Benefit Guaranty Corporation		Х	
Other Significant Parties-in-Interest	Peter Douglas	х		
Other Significant Parties-in-Interest	Philip J Dunn	х		
Other Significant Parties-in-Interest	Phillips International		Х	
Other Significant Parties-in-Interest	Phoenix Property Company	х		
Other Significant Parties-in-Interest	Photoco, Inc.	х		
Other Significant Parties-in-Interest	Phyllis M Pearson	х		
Other Significant Parties-in-Interest	PIMA County		Х	
Other Significant Parties-in-Interest	Pinstar Investment Properties TX, LLC	х		
Other Significant Parties-in-Interest	Platform-A Inc.	х		
Other Significant Parties-in-Interest	PM Construction, Inc.	х		
Other Significant Parties-in-Interest	PNY Technologies, Inc.	х		
Other Significant Parties-in-Interest	Point West Plaza II Investors	х		
Other Significant Parties-in-Interest	Portland Investment Company of America	х		
Other Significant Parties-in-Interest	Potter County Tax Office	х		
Other Significant Parties-in-Interest	PREEF Management Company	х		
Other Significant Parties-in-Interest	PREEF Property Management	х		
Other Significant Parties-in-Interest	Premier Retail Networks, Inc.	х		
Other Significant Parties-in-Interest	PriceGrabber.com Inc.		х	
Other Significant Parties-in-Interest	Primeshares World Markets, LLC	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Circuitionat Portion in Interest	Dringing His Incomes Commons			
Other Significant Parties in Interest	Principal Life Insurance Company Prosite Business Solutions LLC	X		
Other Significant Parties-in-Interest		X		
Other Significant Parties-in-Interest	Public Service of North Carolina	Х		
Other Significant Parties-in-Interest	Raleigh News & Observer	Х		
Other Significant Parties-in-Interest	Ramco JW, LLC	Х		
	Raymond Silverstein, Trustee of the Shaffer,			
Other Significant Parties-in-Interest	Harrow, Tarte and Roseman Trust	Х		
Other Significant Parties-in-Interest	RC CA Santa Barbara, LLC	Х		
	RD Bloomfield Associates Limited			
Other Significant Parties-in-Interest	Partnership	Х		
Other Significant Parties-in-Interest	RealSource	Х		
Other Significant Parties-in-Interest	Rebecca Hylton DeCamps	х		
Other Significant Parties-in-Interest	Rebs Musegon, LLC	х		
Other Significant Parties-in-Interest	Reliance Figueroa Associates, L.P.	Х		
Other Cinnificant Parties in Internet	Reverend Dwayne Funches, individually, and as Independent Executor of the Estates of Trafis Funches, Dione Funches, Dwayne Funches, Jr., Emily Funches, Lovera S			
Other Significant Parties-in-Interest	Funches, Shatira Funches, individually	Х		
Other Significant Parties-in-Interest	Richard B Lucas	Х		
Other Significant Parties-in-Interest	Richard S Birnbaum	Х		
Other Significant Parties-in-Interest	Ricmac Equities Corporation	Х		
Other Significant Parties-in-Interest	RMRG Portfolio TIC, LLC	Х		
Other Significant Parties-in-Interest	Robert Gentry	Х		
Other Significant Parties-in-Interest	RTS Marketing, Inc.	Х		
Other Significant Parties-in-Interest	Ruby Hallaian	Х		
	S.J. Collins Enterprises, Goodman			
Other Significant Parties-in-Interest	Enterprises	х		
Other Significant Parties-in-Interest	Sacramento Bee	Х		
Other Significant Parties-in-Interest	Salem Rockingham LLC	Х		
Other Significant Parties-in-Interest	San Luis Obispo Tribune	х		
Other Significant Parties-in-Interest	SanDisk Corporation			Х
Other Significant Parties-in-Interest	SAP Retail, Inc. and Business Objects	х		

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Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Savitri Cohen	x		
Other Significant Parties-in-Interest	SB Capital Group, LLC	х		
Other Significant Parties-in-Interest	SB Lender Trust	х		
Other Significant Parties-in-Interest	Schottenstein Property Group, Inc.	х		
Other Significant Parties-in-Interest	ServicePlan, Inc. and all Affiliates	х		
Other Significant Parties-in-Interest	Sharp Electronics Corporation	х		
Other Significant Parties-in-Interest	Shelby Properties TX, LLC	х		
Other Significant Parties-in-Interest	Shelley, Blackwell N.	х		
Other Significant Parties-in-Interest	Sherwood America, Inc.	х		
Other Significant Parties-in-Interest	Shimenti Construction Company, LLC?	х		
Other Significant Parties-in-Interest	Shopping.com, Inc.	х		
	SimpleTech by Hitachi Global Storage			
Other Significant Parties-in-Interest	Technologies	х		
	Sirius XM Radio Inc. and XM Satellite Radio			
Other Significant Parties-in-Interest	Inc.	х		
Other Significant Parties-in-Interest	Slam Brands, Inc.	Х		
Other Significant Parties-in-Interest	SMR Gateway III, LLC	Х		
Other Significant Parties-in-Interest	Snow, Christopher (class action)	Х		
Other Significant Parties-in-Interest	Sony Electronics Inc.			х
Other Significant Parties-in-Interest	Sony Pictures Entertainment Inc.			х
Other Significant Parties-in-Interest	Sony Pictures Home Entertainment Inc.			x
Other Significant Parties-in-Interest	Source Interlink Distribution, LLC	Х		
Other Significant Parties-in-Interest	Source Interlink Media, LLC	Х		
Other Significant Parties-in-Interest	South Carolina Eletctric & Gas Co.	Х		
Other Significant Parties-in-Interest	South Hill Mall	Х		
Other Significant Parties-in-Interest	South Texas College	Х		
Other Significant Parties-in-Interest	South Texas ISD	Х		
-	SouthPeak Interactive, LLC, t/a SouthPeak			
Other Significant Parties-in-Interest	Games	х		
Other Significant Parties-in-Interest	SR Weiner & Associates Inc	Х		
Other Significant Parties-in-Interest	St. John, Stephen C.	х		
Other Significant Parties-in-Interest	State of Connecticut, Department of Labor	х		
Other Significant Parties-in-Interest	State of Iowa	х		
Other Significant Parties-in-Interest	State of Michigan Department of Treasury	Х		

Category	PIIL	No Connection	Prior Connection	Current Connection
	State of New Jersey Division of Toyotion			
Other Significant Parties in Interest	State of New Jersey, Division of Taxation	l,		
Other Significant Parties-in-Interest	and Department of Labor State of Wisconsin Office of the State	X		
Other Cignificant Parties in Interest		l.,		
Other Significant Parties-in-Interest	Treasurer	X		
Other Significant Parties-in-Interest	Sun Belt General Contractors, Inc.	Х		
Other Significant Parties-in-Interest	Sureway, Inc.	Х		
Other Significant Parties-in-Interest	Symantec Corporation		Х	Х
Other Significant Parties-in-Interest	T.D. Farrell Construction Inc	Х		
Other Significant Parties-in-Interest	Tacoma News Inc	Х		
Other Significant Parties-in-Interest	Targus Inc	Х		
Other Significant Parties-in-Interest	Tarrant County	Х		
Other Significant Parties-in-Interest	Taubman Landlords	Х		
Other Significant Parties-in-Interest	Tax Collector for Polk County, Floridia	х		
Other Significant Parties-in-Interest	Tax Collector of Madison County, Alabama	x		
Other Significant Parties-in-Interest	Tennesee Department of Revenue	х		
Other Significant Parties-in-Interest	Texas Instruments Incorporated			x
Other Significant Parties-in-Interest	The Araphoe County Treasurer	Х		
Other Significant Parties-in-Interest	The City of Philadelphia	Х		
Other Significant Parties-in-Interest	The County of Merced, California	х		
Other Significant Parties-in-Interest	The Frisco ISD Tax Assessor/Collector	х		
Other Significant Parties-in-Interest	The Goldenberg Group	х		
Other Significant Parties-in-Interest	The Marvin L. Oates Trust	х		
Other Significant Parties-in-Interest	The Millman 2000 Charitable Trust	х		
Other Significant Parties-in-Interest	The Miner Corporation	х		
Other Significant Parties-in-Interest	the Oklahoma County Treasurer	х		
Other Significant Parties-in-Interest	The Plain Dealer	х		
Other Significant Parties-in-Interest	The PM Company	х		
Other Significant Parties-in-Interest	The United Independent School District	X		
Other Significant Parties-in-Interest	The West Campus Square Company, LLC	X		
Other Significant Parties-in-Interest	The Ziegler Companies LLC	X		
Other Significant Parties-in-Interest	Thirty & 141, L.P.	X		
Other Significant Parties-in-Interest	THQ, Inc.	,	х	
Other Significant Parties in Interest	TI PI Texas, LLC	x	<i>N</i>	

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Tice, Jr., Douglas O.	v		
Other Significant Parties-in-Interest	Tiger Capital Group, LLC	x		
Other Significant Parties-in-Interest	TomTom, Inc.	x		
Other Significant Parties-in-Interest	TPG Management Inc.	x		
Other Significant Parties-in-Interest	Travelers	^	х	х
Other Significant Parties-in-Interest	Treasurer of Pulaski County, Arkansas	х		
Other Significant Parties-in-Interest	Tri-City Herald	x		
Other Significant Parties-in-Interest	Turner Broadcasting System, Inc.	<u> </u>		х
Other Significant Parties-in-Interest	Tyler ISD	x		
Other Significant Parties-in-Interest	Unical	Х		
Other Significant Parties-in-Interest	Union Square Retail Trust	X		
Other Significant Parties-in-Interest	United Parcel Service, Inc.		х	Х
Other Significant Parties-in-Interest	United Service Protection, Inc.	х		
Other Significant Parties-in-Interest	UPS Ground Freight, Inc.	х		
Other Significant Parties-in-Interest	UrbanCal Oakland II LLC	х		
Other Significant Parties-in-Interest	US Securities and Exchange Commission	х		
Other Significant Parties-in-Interest	US Signs, Inc.	х		
Other Significant Parties-in-Interest	UTC I, LLC	х		
Other Significant Parties-in-Interest	ValueLink	х		
Other Significant Parties-in-Interest	Van Arsdale, Robert	х		
Other Significant Parties-in-Interest	Verizon Communications Inc.			х
Other Significant Parties-in-Interest	Verizon Wireless			х
Other Significant Parties-in-Interest	Vertis, Inc.		х	х
Other Significant Parties-in-Interest	Voegtle, Clayton P. (class action)	х		
Other Significant Parties-in-Interest	Vonage Marketing Inc.	х		
Other Significant Parties-in-Interest	VVI Texas Holdings, LLC	х		
Other Significant Parties-in-Interest	Waste Management, Inc.			х
Other Significant Parties-in-Interest	Watt Companies, Cousins Properties	Х		
Other Significant Parties-in-Interest	Watt Management Company	х		
Other Significant Parties-in-Interest	Wayne VF LLC	х		
Other Significant Parties-in-Interest	Wayne-Dalton Corp.		Х	
Other Significant Parties-in-Interest	Weeks Properties CG Holdings	х		
Other Significant Parties-in-Interest	Weidler, Daniel (class action)	Х		
Other Significant Parties-in-Interest	Weschler, Cecelia A.	Х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Other Significant Parties-in-Interest	Western Digital Technologies, Inc.	Х		
Other Significant Parties-in-Interest	Whitehurst, III, Kenneth N.	Х		
Other Significant Parties-in-Interest	Wichita County	Х		
Other Significant Parties-in-Interest	Wichita Eagle	Х		
Other Significant Parties-in-Interest	Wichita Falls ISD	Х		
Other Significant Parties-in-Interest	William Butler	Х		
Other Significant Parties-in-Interest	William C Denney	х		
Other Significant Parties-in-Interest	William Gower; King Thompson	х		
Other Significant Parties-in-Interest	Williamson County, Texas, et al.	х		
Other Significant Parties-in-Interest	Woodlands Metro MUD	х		
Other Significant Parties-in-Interest	Woodlands RUD #1	х		
Other Significant Parties-in-Interest	Woodlawn Trustees, Incorporated	х		
Other Significant Parties-in-Interest	Zoltan Schwartz	х		
Parties to Debtors Significant Executory				
Contracts or Leases	\$1.00 Stuff, Inc.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	1030 W. NORTH AVENUE BLDG., LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	120 ORCHARD LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	1251 FOURTH STREET INVESTORS, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	13630 VICTORY BOULEVARD LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	1890 RANCH, LTD	х		
Parties to Debtors Significant Executory				
Contracts or Leases	1965 RETAIL LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	19TH STREET INVESTORS, INC.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	36 MONMOUTH PLAZA LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	3725 AIRPORT BOULEVARD, LP	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	380 TOWNE CROSSING, LP	x		
Parties to Debtors Significant Executory	See Ferritz Greedints, 2.	^		
Contracts or Leases	4 NEWBURY DANVERS LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	44 North Properties, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	444 CONNECTICUT AVENUE LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	502-12 86TH STREET, LLC	х		
Parties to Debtors Significant Executory	·			
Contracts or Leases	5035 Associates, L.P.	x		
Parties to Debtors Significant Executory	,			
Contracts or Leases	601 PLAZA, L.L.C.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	610 & SAN FELIPE, INC.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	680 S. LEMON AVENUE COMPANY LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	700 JEFFERSON ROAD II, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	A.D.D. HOLDINGS, L.P.	х		
Parties to Debtors Significant Executory	AAC CROSS COUNTY LEASEHOLD			
Contracts or Leases	OWNER, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	ABERCORN COMMON, LLLP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	ABRAMS WILLOWBROOK THREE LP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	ACADEMY ALLIANCE, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	ACADIA REALTY LIMITED PARTNERSHIP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	ACCENT HOMES, INC	х		

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Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	ACPG MANAGEMENT, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Adams Outdoor Advertising	x		
Parties to Debtors Significant Executory	ADVANCE REAL ESTATE MANAGEMENT,			
Contracts or Leases	LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	AGREE LIMITED PARTNERSHIP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	AIG BAKER DEPTFORD, L.L.C.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	AIG BAKER HOOVER, L.L.C.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	ALAMEDA ASSOCIATES	x		
Parties to Debtors Significant Executory	ALEXANDER'S OF REGO PARK CENTER,			
Contracts or Leases	INC.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	ALEXANDRIA MAIN MALL LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Alliance - Rocky Mount, L.L.C.	х		
Parties to Debtors Significant Executory	ALMADEN PLAZA SHOPPING CENTER,			
Contracts or Leases	INC.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	ALMEDA-ROWLETT RETAIL LP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Almonesson Associates, L.P.	х		
Parties to Debtors Significant Executory	ALTAMONTE SPRINGS REAL ESTATE			
Contracts or Leases	ASSOCIATES, LLC	х		
Parties to Debtors Significant Executory	AMARGOSA PALMDALE INVESTMENTS,			
Contracts or Leases	LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	AMCAP ARBORLAND LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	AMCAP NORTHPOINT LLC	Х		

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Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory	AMERICAN COMPUTER DEVELOPMENT,			
Contracts or Leases	INCORPORATED	v		
Parties to Debtors Significant Executory	INCORPORATED	X		
Contracts or Leases	American Empire Excess & Surplus Lines	x		
Parties to Debtors Significant Executory	American Empire Excess & Surpius Lines	^		+
Contracts or Leases	American Outdoor Advertising	x		
Parties to Debtors Significant Executory	American Oddoor Advertising	^		
Contracts or Leases	AMHERST INDUSTRIES, INC.	x		
Parties to Debtors Significant Executory	AMITERST INDOSTRIES, INC.	^		
Contracts or Leases	AMLI LAND DEVELOPMENT- I, L.P.	v		
Parties to Debtors Significant Executory	AMELICAND DEVELOT MENT-1, E.I .	^		
Contracts or Leases	AMMON PROPERTIES LC	x		
Parties to Debtors Significant Executory	AMREIT, TEXAS REAL ESTATE	^		
Contracts or Leases	INVESTMENT TRUST	x		
Parties to Debtors Significant Executory	IIIVEOTMEIVI TROOT	^		
Contracts or Leases	AR INVESTMENTS, L.P.	x		
Parties to Debtors Significant Executory	7.11 THE CONTROL OF C.1	^		
Contracts or Leases	AR Investments, L.P.	x		
Parties to Debtors Significant Executory	ARBORETUM OF SOUTH BARRINGTON	A		
Contracts or Leases	LLC	x		
Parties to Debtors Significant Executory		<i>x</i>		
Contracts or Leases	Arch Insurance Group	x		
Parties to Debtors Significant Executory	, we will also every	^		
Contracts or Leases	ARDMORE DEVELOPMENT AUTHORITY	x		
Parties to Debtors Significant Executory				
Contracts or Leases	ARGYLE FOREST RETAIL I, LLC	x		
Parties to Debtors Significant Executory	, -			
Contracts or Leases	ARHO LIMITED PARTNERSHIP	x		
Parties to Debtors Significant Executory	-			
Contracts or Leases	ARROWHEAD NET LEASE, LP	x		
Parties to Debtors Significant Executory	ARUNDEL MILLS MARKETPLACE LIMITED			
Contracts or Leases	PARTNERSHIP	x		
Parties to Debtors Significant Executory	ATLANTIC CENTER FORT GREENE			
Contracts or Leases	ASSOCIATES, L.P.	x		

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Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	Avaya Financial Services	x		
Parties to Debtors Significant Executory	7 (Vaya i manolal Colvidos	^		
Contracts or Leases	AVENUE FORSYTH LLC	x		
Parties to Debtors Significant Executory	7.02.102.101.11220	^		
Contracts or Leases	AVR CPC ASSOCIATES, LLC	x		
Parties to Debtors Significant Executory	7,47,4,61,67,666,61,41,261,226	^		
Contracts or Leases	AWE-OCALA, LTD.	x		
Parties to Debtors Significant Executory	7112 337121, 2131	^		
Contracts or Leases	Axis Reinsurance Company	x		
Parties to Debtors Significant Executory	- and the modern and a company			
Contracts or Leases	Axis Surplus Insurance Company	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Baby Superstore, Inc.	x		
Parties to Debtors Significant Executory	,, .			
Contracts or Leases	BAINBRIDGE SHOPPING CENTER II LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	BAKER NATICK PROMENADE LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Barbara L. Goldsmith	х		
Parties to Debtors Significant Executory				
Contracts or Leases	BARBERIO, JANET	x		
Parties to Debtors Significant Executory				
Contracts or Leases	BARD, ERVIN & SUZANNE BARD	х		
Parties to Debtors Significant Executory				
Contracts or Leases	BARNES AND POWERS NORTH LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	BASILE LIMITED LIABILITY COMPANY	х		
Parties to Debtors Significant Executory				
Contracts or Leases	BASSER - KAUFMAN 222, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	BASSER-KAUFMAN INC.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	BATTLEFIELD FE LIMITED PARTNERSHIP	х		

				
Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	BBD ROSEDALE, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	BB-LINCOLN-US-PROPERTIES, L.P.	x		
Parties to Debtors Significant Executory	,			
Contracts or Leases	Bc Portland Partners, Inc.	x		
Parties to Debtors Significant Executory	BEAR VALLEY ROAD PARTNERS LLC &			
Contracts or Leases	MLANTZ LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	BECKER INVESTMENT COMPANY	x		
Parties to Debtors Significant Executory				
Contracts or Leases	BECKER TRUST, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	BEDFORD PARK PROPERTIES, L.L.C.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Beecher Carlson Insurance Services		X	
Parties to Debtors Significant Executory				
Contracts or Leases	BEL AIR SQUARE LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	BELLA TERRA ASSOCIATES LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Benderson Development Co	х		
Parties to Debtors Significant Executory	BENDERSON PROPERTIES & DONALD			
Contracts or Leases	ROBINSON	х		
Parties to Debtors Significant Executory	BENDERSON PROPERTIES INC/WRI			
Contracts or Leases	ASSOCIATES LTD	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	BENENSON COLUMBUS - OH TRUST	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	BERKSHIRE WEST	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	BERKSHIRE-AMHERST, LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	BERKSHIRE-HYANNIS, LLC	Х		

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Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	BFLO-WATERFORD ASSOCIATES, LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	BFW/PIKE ASSOCIATES, LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	BG WALKER, LLC	X		
Parties to Debtors Significant Executory				
Contracts or Leases	BK PROPERTIES LP	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	BLANK ASCHKENASY PROPERTIES, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	BLDG RETAIL 2007 LLC & NETARC LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	BL-NTV I, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	BOISE TOWNE PLAZA LLC	х		
Parties to Debtors Significant Executory	BOND C. C. V DELAWARE BUSINESS			
Contracts or Leases	TRUST	х		
Parties to Debtors Significant Executory	BOND C.C. II DELAWARE BUSINESS			
Contracts or Leases	TRUST	х		
Parties to Debtors Significant Executory	BOND C.C. III DELAWARE BUSINESS			
Contracts or Leases	TRUST	x		
Parties to Debtors Significant Executory	BOND C.C. IV DELAWARE BUSINESS			
Contracts or Leases	TRUST	х		
Parties to Debtors Significant Executory	BOND-CIRCUIT II DELAWARE BUSINESS			
Contracts or Leases	TRUST	х		
Parties to Debtors Significant Executory	BOND-CIRCUIT IV DELAWARE BUSINESS			
Contracts or Leases	TRUST	х		
Parties to Debtors Significant Executory	BOND-CIRCUIT IX DELAWARE BUSINESS			
Contracts or Leases	TRUST	x		
Parties to Debtors Significant Executory	BOND-CIRCUIT V DELAWARE BUSINESS			
Contracts or Leases	TRUST	x		
Parties to Debtors Significant Executory	BOND-CIRCUIT VIII DELAWARE			
Contracts or Leases	BUSINESS TRUST	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory	BOND-CIRCUIT X DELAWARE BUSINESS			
Contracts or Leases	TRUST	V		
Parties to Debtors Significant Executory	BOND-CIRCUIT XI DELAWARE BUSINESS	X		
Contracts or Leases	TRUST	V		
Parties to Debtors Significant Executory	11001	^		+
Contracts or Leases	BOULEVARD ASSOCIATES	x		
Parties to Debtors Significant Executory	BOOLE VAND ASSOCIATES	X		
Contracts or Leases	BOULEVARD NORTH ASSOCIATES, L.P.	x		
Parties to Debtors Significant Executory	BOOLE VAILD NOITH ASSOCIATES, E.F.	^		
Contracts or Leases	BOYER LAKE POINTE, LC	v		
Parties to Debtors Significant Executory	BOTER EARL FOINTE, EC	^		
Contracts or Leases	BPP-CONN LLC	x		
Parties to Debtors Significant Executory	BIT-CONVELC	^		
Contracts or Leases	BPP-MUNCY L.L.C.	v		
Parties to Debtors Significant Executory	BIT-WONCT E.E.G.	^		
Contracts or Leases	BPP-NY L.L.C.	v		
Parties to Debtors Significant Executory	BIT INT E.E.O.	^		
Contracts or Leases	BPP-OH LLC	x		
Parties to Debtors Significant Executory	BIT OITEE	^		
Contracts or Leases	BPP-REDDING LLC	x		
Parties to Debtors Significant Executory	BIT REBBITO EEG	^		
Contracts or Leases	BPP-SC LLC	x		
Parties to Debtors Significant Executory	511 66 226	^		
Contracts or Leases	BPP-VA, L.L.C.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Bpp-Wb, L.L.C.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	BRANDYWINE GRANDE C, LP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	BRE/LOUIS JOLIET, LLC	x		
Parties to Debtors Significant Executory	BRIANTREE PROPERTY ASSOC LIMITED			
Contracts or Leases	PARTNERSHIP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	BRICK 70, LLC	x		

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Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	BRIGHTON COMMERCIAL, LLC	V		
Parties to Debtors Significant Executory	BRIGITION COMMERCIAL, LEC	^		_
Contracts or Leases	BROADACRE SOUTH LLC	x		
Parties to Debtors Significant Executory	BROADACKE SOUTH LLC	X		+
Contracts or Leases	BROADSTONE CROSSING LLC	x		
Parties to Debtors Significant Executory	BROADSTONE CROSSING LEC	^		
Contracts or Leases	BT BLOOMINGTON LLC	x		
Parties to Debtors Significant Executory	BI BEOOMINGTON EEC	^		
Contracts or Leases	BURBANK MALL ASSOCIATES, LLC	v		
Parties to Debtors Significant Executory	BONDAINI MALE AGGOCIATES, ELG	^		
Contracts or Leases	BY-PASS DEVELOPMENT COMPANY LLC	v		
Parties to Debtors Significant Executory	BTTAGG BEVELOT MENT COMITANT LEG	^		
Contracts or Leases	C.C. HAMBURG NY PARTNERS, LLC	x		
Parties to Debtors Significant Executory	O.O. HAWBORG IVI I ARTIVERO, LEO	^		
Contracts or Leases	C.J.M. MANAGEMENT COMPANY	x		
Parties to Debtors Significant Executory	CA NEW PLAN ASSET PARTNERSHIP IV,	^		
Contracts or Leases	LLP	x		
Parties to Debtors Significant Executory	CAFARO GOVERNORS SQUARE	^		
Contracts or Leases	PARTNERSHIP	x		
Parties to Debtors Significant Executory	17ttttattii			
Contracts or Leases	CAMELBACK CENTER PROPERTIES	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CAMERON GROUP ASSOCIATES, LLP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CAMPBELL PROPERTIES L.P.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CAP BRUNSWICK, LLC	x		
Parties to Debtors Significant Executory	, -			
Contracts or Leases	CAPARRA CENTER ASSOCIATES, S.E.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CAPITAL CENTRE, LLC	x		
Parties to Debtors Significant Executory	,			
Contracts or Leases	CARDINAL COURT, LLC	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	CARLYLE-CYPRESS TUSCALOOSA I, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CARMAX BUSINESS SERVICES, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CAROUSEL CENTER COMPANY, L.P.	x		
Parties to Debtors Significant Executory	CARRIAGE CROSSING MARKET PLACE,			
Contracts or Leases	LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Carrollton Arms	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CASTO	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CATELLUS OPERATING LP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CBC - WILBUR PROPERTIES	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CBL TERRACE LIMITED PARTNERSHIP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC - INVESTORS 1995-6	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC - INVESTORS 1996-1	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC - INVESTORS 1996-12	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC - Investors 1996-17	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC - INVESTORS 1996-3	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC BRANDYWINE INVESTORS 1998, LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	Cc Colonial Trust	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC COUNTRYSIDE 98 LLC	Х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	CC EAST LANSING 98, L.L.C.	x		
Parties to Debtors Significant Executory	00 21 10 1 21 11 10 11 10 10 10 11 11 11 11 11 11 11			
Contracts or Leases	CC FREDERICK 98, L.L.C.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CC FT. SMITH INVESTORS 1998, LLC	x		
Parties to Debtors Significant Executory	CC GRAND JUNCTION INVESTORS 1998,			
Contracts or Leases	LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CC GREEN BAY 98, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CC HARPER WOODS 98, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CC INDEPENDENCE, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CC INDIANAPOLIS 98, L.L.C.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Cc Indianapolis, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC INVESTORS 1995-1	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC INVESTORS 1995-2	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC INVESTORS 1995-3	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC INVESTORS 1995-5	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC INVESTORS 1996-10	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CC INVESTORS 1996-14	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Cc Jackson 98 LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC KINGSPORT 98, LLC	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory	00110111171110			
Contracts or Leases	CC LA QUINTA LLC	Х		
Parties to Debtors Significant Executory	0011511/5775 110			
Contracts or Leases	CC LAFAYETTE, LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC MADISON, LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC MERRILLVILLE TRUST	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC PHILADELPHIA 98, L.L.C.	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC RIDGELAND 98 L.L.C.	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC ROSEVILLE, LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC SPRINGS, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC WICHITA FALLS 98 TRUST	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CCC REALTY, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CCDC MARION PORTFOLIO, L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CCI LOUISIANA TRUST	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Cci Trust 1994-I; Lloyd Draper - Trustee	x		
Parties to Debtors Significant Executory	CCI TRUST 1994-I; LLOYD DRAPER -			
Contracts or Leases	TRUSTEE	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CC-INVESTORS 1996-6	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CC-INVESTORS 1996-7	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CC-INVESTORS 1997-10	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory	00 1011/507050 4007 40			
Contracts or Leases	CC-INVESTORS 1997-12	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	Cc-Investors 1997-2	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC-INVESTORS 1997-3	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC-INVESTORS 1997-4	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	CC-VIRGINIA BEACH, LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	CDB FALCON SUNLAND PLAZA LP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CEDAR DEVELOPMENT, LTD	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CENTENNIAL HOLDINGS LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CENTRAL INVESTMENTS, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CENTRAL PARK 1226, LLC	х		
Parties to Debtors Significant Executory	CENTRAL PARK PROPERTY OWNERS			
Contracts or Leases	ASSOCIATION	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CENTRO BRADLEY SPE 7 LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CENTRO HERITAGE COUNTY LINE LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CENTRO HERITAGE INNES STREET LLC	x		
Parties to Debtors Significant Executory	CENTRO HERITAGE UC GREENVILLE			
Contracts or Leases	LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CENTRO PROPERTIES GROUP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CENTRO WATT	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory	CENTRO WATT OPERATING			
Contracts or Leases	PARTNERSHIP 2, LLC	x		
Parties to Debtors Significant Executory	CENTRO WATT PROPERTY OWNER I,	X		
Contracts or Leases	LLC	x		
Parties to Debtors Significant Executory	CENTURY PLAZA DEVELOPMENT			
Contracts or Leases	CORPORATION	x		
Parties to Debtors Significant Executory	COLUMN CO			
Contracts or Leases	CERMAK PLAZA ASSOCIATES, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CFH REALTY III/SUNSET VALLEY LP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CHALEK COMPANY LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CHAMBERSBURG CROSSING, LP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CHANDLER GATEWAY PARTNERS, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CHAPEL HILLS - WEST LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Chapman & Main (Note Payment)	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CHAPMAN AND MAIN CENTER	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CHARBONNET FAMILY LTD ET ALS, THE	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Charlie Brown's Steakhouse	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Charlotte (Archdale) Uy LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	Chehalis Hawaii Partners, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CHICO CROSSROADS LP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Children's Discovery Centers of America	Х		

			1	
Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	CHINO SOUTH RETAIL PG LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	CHK, LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	Chubb (Federal Insurance Co)			х
Parties to Debtors Significant Executory				
Contracts or Leases	CIM/BIRCH ST., INC.	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	Circuit Distribution - Illinois	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	Circuit IL Corporation	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CIRCUIT INVESTORS - FAIRFIELD, L.P.	x		
Parties to Debtors Significant Executory	CIRCUIT INVESTORS - VERNON HILLS,			
Contracts or Leases	L.P.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CIRCUIT INVESTORS - YORKTOWN, L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Circuit Investors #2 Ltd	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Circuit Investors #2 Ltd.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CIRCUIT INVESTORS #3, L.P.	х		
Parties to Debtors Significant Executory	CIRCUIT INVESTORS #4 - THOUSAND			
Contracts or Leases	OAKS, LP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CIRCUIT OKLA PROPERTY INVESTOR	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CIRCUIT PA CORPORATION	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CIRCUIT SPORTS, L.P.	x		
Parties to Debtors Significant Executory	,			
Contracts or Leases	Circuit Sports, L.P.	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	Circuit Tax Property Investors L.P.	x		
Parties to Debtors Significant Executory	CIRCUIT TEX PROPERTY INVESTORS	^		
Contracts or Leases	L.P.	x		
Parties to Debtors Significant Executory		^		
Contracts or Leases	CIRCUITVILLE LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CITRUS PARK CC LLC	x		
Parties to Debtors Significant Executory	01111001711111100 220	^		
Contracts or Leases	CITY VIEW CENTER, LLC	x		
Parties to Debtors Significant Executory	CK RICHMOND BUSINESS SERVICES #2,			
Contracts or Leases	L.L.C.	x		
Parties to Debtors Significant Executory				1
Contracts or Leases	CLAIREMONT SQUARE	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CLAY TERRACE PARTNERS, LLC	x		
Parties to Debtors Significant Executory	·			
Contracts or Leases	CLEVELAND TOWNE CENTER LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CNA Global Specialty Lines	x		
Parties to Debtors Significant Executory				
Contracts or Leases	COASTAL WAY, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	COBB CORNERS II, L. P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	COFAL PARTNERS, L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	COHAB REALTY LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	COLDWATER DEVELOPMENT, L.L.C	х		
Parties to Debtors Significant Executory				
Contracts or Leases	COLE CC AURORA CO, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	COLE CC GROVELAND FL, LLC	Х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Dorting to Debtore Cignificant Evenutory				
Parties to Debtors Significant Executory	Colo Co Kannasaw CA LLC	v		
Contracts or Leases	Cole Cc Kennesaw GA, LLC	Х		
Parties to Debtors Significant Executory	COLE CO MECCHITE TV 110			
Contracts or Leases	COLE CC MESQUITE TX, LLC	Х		
Parties to Debtors Significant Executory	COLE CO TALINITONI MA LLI C			
Contracts or Leases	COLE CC TAUNTON MA, LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	COLONIAL HEIGHTS HOLDING, LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	COLONIAL HEIGHTS LAND ASSOCIATION	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	COLONIAL SQUARE ASSOCIATES, LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	COLONNADE, LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	COLONY PLACE PLAZA, LLC	Х		
Parties to Debtors Significant Executory	COLUMBIA PLAZA SHOPPING CENTER			
Contracts or Leases	VENTURE	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	COMMUNITY CENTERS ONE LLC	Х		
Parties to Debtors Significant Executory	COMPTON COMMERCIAL			
Contracts or Leases	REDEVELOPMENT COMPANY	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	CONCAR ENTERPRISES, INC.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CONCORD MILLS LIMITED PARTNERSHIP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	CONDAN ENTERPRISES, L.L.C.	х		
Parties to Debtors Significant Executory	CONGRESSIONAL NORTH ASSOCIATES			
Contracts or Leases	LIMITED PARTNERSHIP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CONTINENTAL 45 FUND LLC.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CONTINENTAL 64 FUND LLC	х		

			1	
Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	CORTLANDT B., L.L.C.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	COSMO-EASTGATE, LTD	x		
Parties to Debtors Significant Executory				
Contracts or Leases	COTTONWOOD PHASE V LLC	x		
Parties to Debtors Significant Executory	COVENTRY II DDR BUENA PARK PLACE			
Contracts or Leases	LP	x		
Parties to Debtors Significant Executory	COVENTRY II DDR MERRIAM VILLAGE			
Contracts or Leases	LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	COVINGTON LANSING ACQUISITION LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CP VENTURE TWO LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CRAIG-CLARKSVILLE TENNESSEE, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CROSSPOINTE 08 A LLC	х		
Parties to Debtors Significant Executory	CROSSWAYS FINANCIAL ASSOCIATES,			
Contracts or Leases	LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CROWN CC 1, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CT RETAIL PROPERTIES FINANCE V LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	CYPRESS/SPANISH FORT I, L.P.	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	DALY CITY PARTNERS I LP	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	Daniel and Deborah Schiavone	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	DANIEL G. KAMIN BATON ROUGE LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	DANIEL G. KAMIN BURLINGTON LLC	Х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	DANIEL G. KAMIN ELMWOOD PARK LLC	x		
Parties to Debtors Significant Executory	DANIEL G. RAMIN LEMWOOD FARR LEC	^		+
Contracts or Leases	DANIEL G. KAMIN FLINT, LLC	x		
Parties to Debtors Significant Executory	DANIEL G. KAWIIN FLINT, LLC	Χ		
Contracts or Leases	DANIEL G. KAMIN MCALLEN LLC	x		
Parties to Debtors Significant Executory	DANIEL G. KAMIN, AN INDIVIDUAL AND	Χ		+
Contracts or Leases	HOWARD KADISH, LLC	V		
Parties to Debtors Significant Executory	HOWARD RADISH, LLC	X		_
Contracts or Leases	Dan's Dig & Tall Shap Inc	V		
Parties to Debtors Significant Executory	Dan's Big & Tall Shop, Inc. DARTMOUTH MARKETPLACE	X		
	ASSOCIATES			
Contracts or Leases	DAYTON HUDSON CORPORATION	X		
Parties to Debtors Significant Executory				
Contracts or Leases	(TARGET)	Х		
Parties to Debtors Significant Executory	DDD ODOGODOADO CENTED LLO			
Contracts or Leases	DDR CROSSROADS CENTER LLC	Х		
Parties to Debtors Significant Executory	DDD EAMILY OFNITEDO LD			
Contracts or Leases	DDR FAMILY CENTERS LP	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	DDR Highland Grove LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	DDR HOMESTEAD LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	DDR HORSEHEADS LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	DDR MDT ASHEVILLE RIVER HILLS	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	DDR MDT FAIRFAX TOWNE CENTER LLC	Х		
Parties to Debtors Significant Executory	DDR MDT GRANDVILLE MARKETPLACE			
Contracts or Leases	LLC	х		
Parties to Debtors Significant Executory	DDR MDT MONACA TOWNSHIP			
Contracts or Leases	MARKETPLACE LLC	х		
Parties to Debtors Significant Executory	DDR MDT UNION CONSUMER SQUARE,			
Contracts or Leases	LLC	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	DDR MIAMI AVE LLC	x		
Parties to Debtors Significant Executory		<u> </u>		
Contracts or Leases	DDR NORTE LLC, S.E.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	DDR SOUTHEAST CARY L.L.C.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	DDR SOUTHEAST CORTEZ, L.L.C.	x		
Parties to Debtors Significant Executory	,			
Contracts or Leases	DDR SOUTHEAST CULVER CITY DST	x		
Parties to Debtors Significant Executory	DDR SOUTHEAST DOTHAN OUTPARCEL,			
Contracts or Leases	LLC	x		
Parties to Debtors Significant Executory	DDR SOUTHEAST HIGHLANDS RANCH,			
Contracts or Leases	LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	DDR SOUTHEAST LOISDALE, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	DDR SOUTHEAST OLYMPIA DST	x		
Parties to Debtors Significant Executory				
Contracts or Leases	DDR SOUTHEAST ROME LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	DDR SOUTHEAST SNELLVILLE, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	DDR SOUTHEAST UNION, L.L.C.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	DDR SOUTHEAST VERO BEACH, L.L.C.	х		
Parties to Debtors Significant Executory	DDR/1ST CAROLINA CROSSINGS			
Contracts or Leases	SOUTH, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	DDRA ARROWHEAD CROSSING LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	DDRM HILLTOP PLAZA LP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	DDRM SKYVIEW PLAZA LLC	х		

Category	PIIL	No Connection	Prior Connection	Current Connection	
Parties to Debtors Significant Executory					
Contracts or Leases	DDR-SAU GREENVILLE POINT, LLC	x			
Parties to Debtors Significant Executory		^			
Contracts or Leases	DDR-SAU WENDOVER PHASE II, LLC	x			
Parties to Debtors Significant Executory	,,,,,				
Contracts or Leases	DDRTC CC PLAZA LLC	x			
Parties to Debtors Significant Executory					
Contracts or Leases	DDRTC COLUMBIANA STATION I LLC	x			
Parties to Debtors Significant Executory	DDRTC CREEKS AT VIRGINIA CENTER				
Contracts or Leases	LLC	x			
Parties to Debtors Significant Executory					
Contracts or Leases	DDRTC MCFARLAND PLAZA LLC	x			
Parties to Debtors Significant Executory					
Contracts or Leases	DDRTC NEWNAN PAVILION LLC	x			
Parties to Debtors Significant Executory					
Contracts or Leases	DDRTC SOUTHLAKE PAVILION LLC	х			
Parties to Debtors Significant Executory					
Contracts or Leases	DDRTC SYCAMORE COMMONS LLC	х			
Parties to Debtors Significant Executory					
Contracts or Leases	DDRTC T&C L.L.C.	х			
Parties to Debtors Significant Executory	DDRTC WALKS AT HIGHWOOD				
Contracts or Leases	PRESERVE I LLC	х			
Parties to Debtors Significant Executory					
Contracts or Leases	DECATUR PLAZA I, LLC	х			
Parties to Debtors Significant Executory					
Contracts or Leases	DEERBROOK ANCHOR ACQUISITION LLC	х			
Parties to Debtors Significant Executory					
Contracts or Leases	DEMATTEO MANAGEMENT INC.	х			
Parties to Debtors Significant Executory					
Contracts or Leases	DENO P DIKEOU	х			
Parties to Debtors Significant Executory					
Contracts or Leases	DENTICI FAMILY LIMITED PARTNERSHIP	х			
Parties to Debtors Significant Executory					
Contracts or Leases	DERITO PAVILIONS 140 LLC	х			

Category	PIIL	No Connection	Prior Connection	Current Connection
	DECEDE LIGHT COMMUNITIES OF			
Parties to Debtors Significant Executory	DESERT HOME COMMUNITIES OF			
Contracts or Leases	OKLAHOMA, LLC	Х		
Parties to Debtors Significant Executory	D : 0141 D : 110:			
Contracts or Leases	Designs CMAL Retail Store, Inc.	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	DEV LIMITED PARTNERSHIP	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	DIAMOND SQUARE LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	DICKER/WARMINGTON PROPERTIES	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	DIM VASTGOED, N.V.	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	DJD PARTNERS II	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	DMC Properties, Inc.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	DOLLINGER LOST HILLS ASSOCIATES	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Don Sherwood Golf, Inc.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	DOWEL CONSHOHOCKEN LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	DOWEL-ALLENTOWN, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	DREXEL DELAWARE TRUST	x		
Parties to Debtors Significant Executory				
Contracts or Leases	DRURY LAND DEVELOPMENT, INC.	x		
Parties to Debtors Significant Executory	DURHAM WESTGATE PLAZA			
Contracts or Leases	INVESTORS, LLC.	x		
Parties to Debtors Significant Executory	E&A NORTHEAST LIMITED			
Contracts or Leases	PARTNERSHIP	x		
Parties to Debtors Significant Executory	EAGLERIDGE ASSOCIATES (PUEBLO)			
Contracts or Leases	LLC	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory	EAST GATE CENTER V, TENANTS IN			
Contracts or Leases	COMMON	x		
Parties to Debtors Significant Executory	COMMON	^		
Contracts or Leases	EASTCHASE MARKET CENTER, LLC	x		
Parties to Debtors Significant Executory	EASTOTIASE MARKET SENTER, LES	^		
Contracts or Leases	EASTLAND SHOPPING CENTER, LLC	x		
Parties to Debtors Significant Executory	EAGTEAND GHOLLING GENTER, LEG	^		
Contracts or Leases	EASTRIDGE SHOPPING CENTER L.L.C.	x		
Parties to Debtors Significant Executory	ENOTHING CENTER E.E.C.			
Contracts or Leases	Edwin Watts Golf Shop	x		
Parties to Debtors Significant Executory	Lawin Water Con Chop			
Contracts or Leases	EEL MCKEE LLC	x		
Parties to Debtors Significant Executory	ELE MORLE LEO	^		
Contracts or Leases	EKLECCO NEWCO LLC	x		
Parties to Debtors Significant Executory		^		
Contracts or Leases	ELPF SLIDELL, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Empire Education Group	x		
Parties to Debtors Significant Executory	EMPORIUM ON LBJ OWNERS			
Contracts or Leases	ASSOCIATION	x		
Parties to Debtors Significant Executory				
Contracts or Leases	ENCINITAS PFA, LLC	x		
Parties to Debtors Significant Executory	·			
Contracts or Leases	ENID TWO, L.L.C.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	ENTERTAINMART-PRESTON RD, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	ERP OF MIDWAY, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Essex Insurance Co	x		
Parties to Debtors Significant Executory				
Contracts or Leases	ESTATE OF JOSEPH Y. EINBINDER	x		
Parties to Debtors Significant Executory				
Contracts or Leases	EVANSVILLE DEVELOPERS LLC, G.B.	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory	EVERGREEN MCDOWELL AND PEBBLE			
Contracts or Leases	CREEK LLC	v		
Parties to Debtors Significant Executory	CKEEK EEG	^		
Contracts or Leases	EXCEL REALTY PARTNERS, L.P.	x		
Parties to Debtors Significant Executory	EXCEL WESTMINSTER MARKETPLACE,	^		
Contracts or Leases	INC.	x		
Parties to Debtors Significant Executory	iivo.	^		
Contracts or Leases	Executive Risk Indemnity Inc	x		
Parties to Debtors Significant Executory	Exceditive rask indefinity ine	^		
Contracts or Leases	EYECARE DISCOUNT OPTICAL INC.	x		
Parties to Debtors Significant Executory	ETECHNE BIOCCONT OF HOME INC.	^		
Contracts or Leases	EYNON FURNITURE OUTLET, INC.	x		
Parties to Debtors Significant Executory	ETHORY CHARTER COTEET, INC.	^		
Contracts or Leases	F.R.O., L.L.C. IX	x		
Parties to Debtors Significant Executory	1	^		
Contracts or Leases	FABER BROS., INC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Fabri-Centers of America, Inc.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Fairfax Court Lp	x		
Parties to Debtors Significant Executory	<u>'</u>			
Contracts or Leases	FAIRVIEW HEIGHTS INVESTORS, LLC	x		
Parties to Debtors Significant Executory	·			
Contracts or Leases	FAIRWAY CENTRE ASSOCIATES, L.P.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	FARMINGDALE-GROCERY, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	FAYETTEVILLE DEVELOPERS LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	FC JANES PARK, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	FC RICHMOND ASSOCIATES, L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	FC TREECO COLUMBIA PARK, LLC	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	FC WOODBRIDGE CROSSING, LLC	x		
Parties to Debtors Significant Executory	,			
Contracts or Leases	Feil, Dba - F&M Properties, Louis	x		
Parties to Debtors Significant Executory	, ,			
Contracts or Leases	FGLP COMPANY	x		
Parties to Debtors Significant Executory				
Contracts or Leases	FINGERLAKES CROSSING, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	FIRECREEK CROSSING OF RENO LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	FIRST BERKSHIRE PROPERTIES, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	FJL MVP LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	FLINTLOCK NORTHRIDGE LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	FOGG-SNOWVILLE, L.L.C.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	FOOTHILL BUSINESS ASSOCIATION	x		
Parties to Debtors Significant Executory				
Contracts or Leases	FOOTHILL PACIFIC TOWNE CENTER	x		
Parties to Debtors Significant Executory	FORECAST DANBURY LIMITED			
Contracts or Leases	PARTNERSHIP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Forecast Danbury Ltd. Partnership	х		
Parties to Debtors Significant Executory	FOREST CITY COMMERCIAL GROUP,			
Contracts or Leases	LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	FOURELS INVESTMENT COMPANY, THE	х		
Parties to Debtors Significant Executory	FR/CAL GOULDSBORO PROPERTY			
Contracts or Leases	HOLDING L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	FRIEDLAND, LAWRENCE AND MELVIN	Х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	FW CA BREA MARKETPLACE LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	G&S LIVINGSTON REALTY, INC.	x		
Parties to Debtors Significant Executory	GAINESVILLE OUTDOOR ADVERTISING,			
Contracts or Leases	INC.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	GALILEO APOLLO II SUB, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	GALILEO CMBS T2 NC LP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	GALILEO FRESHWATER/STATELINE, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	GALILEO NORTHEAST, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	GALLERIA PARTNERSHIP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	GALLERIA PLAZA, LTD.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	GARDEN CITY CENTER	х		
Parties to Debtors Significant Executory				
Contracts or Leases	GATEWAY CENTER PROPERTIES III, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	GATEWAY COMPANY LLC	X		
Parties to Debtors Significant Executory				
Contracts or Leases	GATEWAY WOODSIDE, INC.	X		
Parties to Debtors Significant Executory				
Contracts or Leases	GC ACQUISITION CORPORATION	X		
Parties to Debtors Significant Executory				
Contracts or Leases	GEENEN DEKOCK PROPERTIES, L.L.C.	х		
Parties to Debtors Significant Executory	GENERATION H ONE AND TWO LIMITED			
Contracts or Leases	PARTNERSHIP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	GGP MALL OF LOUISIANA, LP	Х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	GGP-STEEPLEGATE, INC.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Glacier Re	x		
Parties to Debtors Significant Executory				
Contracts or Leases	GLADWYNE INVESTORS, L.P.	x		
Parties to Debtors Significant Executory	,			
Contracts or Leases	GLENMOOR LIMITED PARTNERSHIP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Global Excess Partners	x		
Parties to Debtors Significant Executory				
Contracts or Leases	GMS GOLDEN VALLEY RANCH LLC	X		
Parties to Debtors Significant Executory				
Contracts or Leases	GOODMILL, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	GOULD LIVERMORE LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	GRAND HUNT CENTER OEA	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	GRAVOIS BLUFFS III, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	GRE GROVE STREET ONE, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	GRE VISTA RIDGE LP	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	Great American Assurance Company	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	GREAT GOLF, INC.	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	GREECE RIDGE, LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	GREELEY SHOPPING CENTER, LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	GREEN ACRES MALL, LLC	Х		

		I		
Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	GREENBACK ASSOCIATES			
Parties to Debtors Significant Executory	GREENBACK ASSOCIATES	X		
Contracts or Leases	GREENWOOD POINT LP	v		
Parties to Debtors Significant Executory	GREENWOOD FOINT LF	X		
Contracts or Leases	GRI-EQY (SPARKLEBERRY SQUARE) LLC	v		
Parties to Debtors Significant Executory	GRI-EQT (SPARKLEBERRT SQUARE) LLC	X		+
Contracts or Leases	GS ERIE LLC	v		
Parties to Debtors Significant Executory	GS ENIE LLC	X		+
Contracts or Leases	GS II BROOK HIGHLAND LLC	v		
Parties to Debtors Significant Executory	GS II BROOK FIIGHEAND EEC	^		+
Contracts or Leases	GUNNING INVESTMENTS, LLC	v		
Parties to Debtors Significant Executory	GONNING INVESTIGENTS, EEC	^		+
Contracts or Leases	HALLAIAN BROTHERS	x		
Parties to Debtors Significant Executory	HALLAIAN BROTTLING	^		
Contracts or Leases	HAMILTON CHASE SANTA MARIA LLC	x		
Parties to Debtors Significant Executory	THANNETON OFFICE CANTA WARRIA LEG	^		
Contracts or Leases	HAMILTON CROSSING I L.L.C.	x		
Parties to Debtors Significant Executory	HAMPDEN COMMONS CONDOMINIUM	^		
Contracts or Leases	ASSOCIATION	x		
Parties to Debtors Significant Executory	7.0000	<u> </u>		
Contracts or Leases	HANNON RANCHES LTD	x		
Parties to Debtors Significant Executory				
Contracts or Leases	HANSON INDUSTRIES, INC.	x		
Parties to Debtors Significant Executory	,			
Contracts or Leases	Harold and Lucille Chaffee Trust	x		
Parties to Debtors Significant Executory				
Contracts or Leases	HART KINGS CROSSING, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	HARTMAN 1995 OHIO PROPERTY TRUST	x		
Parties to Debtors Significant Executory				
Contracts or Leases	HARVEST/NPE LP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Hayden Meadows Jv	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory	_			
Contracts or Leases	HAYWARD 880, LLC	v		
Parties to Debtors Significant Executory	HAT WARD 660, LLC	X		
Contracts or Leases	HERITAGE PROPERTY INVESTMENT LP	v		
Parties to Debtors Significant Executory	HERITAGE PROPERTY INVESTIMENT LP	Х		
Contracts or Leases	HERITAGE-LAKES CROSSING, LLC	v		
Parties to Debtors Significant Executory	HERITAGE-LAKES CROSSING, LLC	X		
Contracts or Leases	HICKORY HOLLOW DEVELOPMENT INC.	v		
Parties to Debtors Significant Executory	HICKORY HOLLOW DEVELOPMENT INC.	Х		
Contracts or Leases	HICKORY RIDGE PAVILION LLC	v		
	HIGHLANDS RANCH COMMUNITY	X		
Parties to Debtors Significant Executory Contracts or Leases	ASSOCIATION			
	ASSOCIATION	X		
Parties to Debtors Significant Executory	LUD CTEDUANIE LLC			
Contracts or Leases	HIP STEPHANIE, LLC	Х		
Parties to Debtors Significant Executory	LIK NEW DIAN COVEDED CUN LLO			
Contracts or Leases	HK NEW PLAN COVERED SUN, LLC	Х		
Parties to Debtors Significant Executory	HK NEW PLAN EPR PROPERTY			
Contracts or Leases	HOLDINGS LLC.	Х		
Parties to Debtors Significant Executory	HK NEW PLAN EXCHANGE PROPERTY			
Contracts or Leases	OWNER II, LP	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	Hkk Investments	Х		
Parties to Debtors Significant Executory	Hollingsworth Capital Partners - Intermodal,			
Contracts or Leases	LLC	Х		
Parties to Debtors Significant Executory	HOLYOKE CROSSING LIMITED			
Contracts or Leases	PARTNERSHIP II	Х		
Parties to Debtors Significant Executory	l			
Contracts or Leases	Homans Associates, Inc.	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	HOPROCK LIMONITE LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	HOWLAND COMMONS PARTNERSHIP	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	HRI/LUTHERVILLE STATION, LLC	Х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory	HUDSON REALTY TRUST, HERSOM			
Contracts or Leases	REALTY TRUST LORIMAR REALTY TRUS	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	Hughes MRO, LTD.	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	HUNTINGTON MALL COMPANY	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	HV COVINGTON, LLC	X		
Parties to Debtors Significant Executory				
Contracts or Leases	HWR KENNESAW, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	I-10/BUNKER HILL ASSOCIATES, L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	I-93 SOMERVILLE LLC	х		
Parties to Debtors Significant Executory	IANNUCCI DEVELOPMENT			
Contracts or Leases	CORPORATION	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Immobilien Verwaltung Gmbh	х		
Parties to Debtors Significant Executory				
Contracts or Leases	INDIAN RIVER MALL	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Industrial Risk Insurers	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Inkeeper Properties, Inc.	x		
Parties to Debtors Significant Executory	INLAND AMERICAN CHESAPEAKE			
Contracts or Leases	CROSSROADS LLC	x		
Parties to Debtors Significant Executory	INLAND AMERICAN OKLAHOMA CITY			
Contracts or Leases	PENN, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Inland American Retail Management	x		
Parties to Debtors Significant Executory	INLAND COMMERCIAL PROPERTY			
Contracts or Leases	MANAGEMENT, INC.	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	Inland Us Management, LLC	x		
Parties to Debtors Significant Executory	INLAND WESTERN AUSTIN SOUTHPARK			
Contracts or Leases	MEADOWS II LTD PARTNERSHIP	х		
Parties to Debtors Significant Executory	INLAND WESTERN CEDAR HILL			
Contracts or Leases	PLEASANT RUN LP	х		
Parties to Debtors Significant Executory	INLAND WESTERN COLLEGE STATION			
Contracts or Leases	GATEWAY II, LP	х		
Parties to Debtors Significant Executory	INLAND WESTERN COLUMBUS CLIFTY,			
Contracts or Leases	LLC	х		
Parties to Debtors Significant Executory	INLAND WESTERN HOUMA MAGNOLIA,			
Contracts or Leases	LLC	х		
Parties to Debtors Significant Executory	INLAND WESTERN LAKE WORTH			
Contracts or Leases	TOWNE CROSSING	х		
Parties to Debtors Significant Executory	INLAND WESTERN LEWISVILLE			
Contracts or Leases	LAKEPOINTE LTD PTRSP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	INLAND WESTERN MCDOWELL LLC	х		
Parties to Debtors Significant Executory	INLAND WESTERN OSWEGO GERRY			
Contracts or Leases	CENTENNIAL, LLC	х		
Parties to Debtors Significant Executory	INLAND WESTERN RICHMOND			
Contracts or Leases	MAYLAND, LLC	х		
Parties to Debtors Significant Executory	INLAND WESTERN SAN ANTONIO HQ			
Contracts or Leases	LTD PARNERSHIP	х		
Parties to Debtors Significant Executory	INLAND WESTERN SOUTHLAKE			
Contracts or Leases	CORNERS, LP	х		
Parties to Debtors Significant Executory	INLAND WESTERN SUGAR LAND			
Contracts or Leases	COLONY LP	х		
Parties to Debtors Significant Executory	INLAND WESTERN TEMECULA			
Contracts or Leases	COMMONS LLC	х		
Parties to Debtors Significant Executory	INLAND WESTERN WEST MIFFLIN			
Contracts or Leases	CENTURY III DST	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory	INTERGRATED REAL ESTATE SERVICES			
Contracts or Leases	LLC	Х		
Parties to Debtors Significant Executory	INTERNATIONAL SPEEDWAY SQUARE,			
Contracts or Leases	LTD	Х		
Parties to Debtors Significant Executory	INTERSTATE AUGUSTA PROPERTIES,			
Contracts or Leases	LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	INVESTORS BROKERAGE, INC.	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	IRISH HILLS PLAZA WEST II LLC	Х		
Parties to Debtors Significant Executory	IRVING HARLEM VENTURE, LIMITED			
Contracts or Leases	PARTNERSHIP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	J. R. FURNITURE USA, INC.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	JAFFE OF WESTON II INC.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	JANAF CROSSINGS, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	JANTZEN DYNAMIC CORPORATION	х		
Parties to Debtors Significant Executory				
Contracts or Leases	JEFFERSON MALL COMPANY II, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	JKCG, LLC	х		
Parties to Debtors Significant Executory	Joelle, Inc. dba International House of			
Contracts or Leases	Pancakes	х		
Parties to Debtors Significant Executory	JOHNSON CITY CROSSING			
Contracts or Leases	(DELAWARE)LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	JOHNSTOWN ZAMIAS LP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	JUBILEE-SPRINGDALE, LLC	x		
Parties to Debtors Significant Executory	,			
Contracts or Leases	JURUPA BOLINGBROOK, LLC	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory	_			
Contracts or Leases	JWC/LOFTUS LLC	v		
Parties to Debtors Significant Executory	JVVC/LOFTOS LLC	X		
Contracts or Leases	K&G MEN'S COMPANY, INC.	v		
Parties to Debtors Significant Executory	RAG WEN 3 COMPANT, INC.	X		
Contracts or Leases	K&G/DEARBORN LLC.	v		
	N&G/DEARBORN LLC.	Х		
Parties to Debtors Significant Executory	Karain Basky Ca			
Contracts or Leases	Kamin Realty Co	Х		
Parties to Debtors Significant Executory	KADNO DEAL FOTATE LIGI DINIGO IL LI O			
Contracts or Leases	KARNS REAL ESTATE HOLDINGS II, LLC	Х		
Parties to Debtors Significant Executory	KATY MILLS MALL LIMITED			
Contracts or Leases	PARTNERSHIP	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	Katz (Pylon Sign)	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	KB COLUMBUS I-CC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	KC BENJAMIN REALTY LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	Kc Benjamin Realty LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	KELP - ATHENS LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	KENDALL-77, LTD.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	KENTUCKY OAKS MALL	х		
Parties to Debtors Significant Executory				
Contracts or Leases	K-GAM BROADWAY CRAYCROFT LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	KIMCO ACADIANA 670 INC.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	KIMCO ARBOR LAKES S.C., LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Kimco PkLLC	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	KIR AMARILLO L.P.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	KIR ARBORETUM CROSSING L.P.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	KIR ARBORETUM CROSSING L.P.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	KIR AUGUSTA I 044, LLC	x		
Parties to Debtors Significant Executory	·			
Contracts or Leases	KIR PIERS 716 LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	KNOXVILLE LEVCAL LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	KNP INVESTMENTS	х		
Parties to Debtors Significant Executory				
Contracts or Leases	KOBRA PROPERTIES	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Kolo Enterprises	х		
Parties to Debtors Significant Executory				
Contracts or Leases	KRAMONT VESTAL MANAGEMENT LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	KRG MARKET STREET VILLAGE LP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Kroustalis Investments	х		
Parties to Debtors Significant Executory				
Contracts or Leases	KRUPP EQUITY LIMITED PARTNERSHIP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	KSK SCOTTSDALE MALL, L.P.	х		
Parties to Debtors Significant Executory	L. MASON CAPITANI PROPETY & ASSET			
Contracts or Leases	MGMT. INC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	LA CIENEGA-SAWYER, LTD.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	LA FRONTERA VILLAGE, L.P.	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory	+			
Contracts or Leases	LA HABRA IMPERIAL LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Lakeshore Equipment Co.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Lancashire Insurance Co (UK) Ltd	х		
Parties to Debtors Significant Executory				
Contracts or Leases	LANDING AT ARBOR PLACE L.P., THE	x		
Parties to Debtors Significant Executory	·			
Contracts or Leases	LANDINGS MANAGEMENT ASSOC.	x		
Parties to Debtors Significant Executory	LANDMAN, DEBORAH, ELI LANDMAN,			
Contracts or Leases	ZOLTAN SCHWARTZ & ANNA SCHWAR	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Landmark American Insurance Co	x		
Parties to Debtors Significant Executory				
Contracts or Leases	LAREDO/MDN II LIMITED PARTNERSHIP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	LARRY J. RIETZ, MP, LLC	х		
Parties to Debtors Significant Executory	LAS VEGAS LAND AND DEVELOPMENT			
Contracts or Leases	COMPANY LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	La-Z-Boy Showcase Shoppes	х		
Parties to Debtors Significant Executory	LB COMMERCIAL MORTGAGE TRUST			
Contracts or Leases	SERIES 1998 C1	х		
Parties to Debtors Significant Executory				
Contracts or Leases	LC WHITE PLAINS RETAIL, L.L.C.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	LEA COMPANY	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	LEAGUE CITY TOWNE CENTER LTD	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Leben, Robert L. & Mary C.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	LESTER DEVELOPMENT CORPORATION	Х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory	LEXINGTON CORPORATE PROPERTIES,			
Contracts or Leases	INC.	x		
Parties to Debtors Significant Executory	iivo.	X		
Contracts or Leases	Lexington Lion Weston I LP	x		
Parties to Debtors Significant Executory	Lexington Lion Weston I Li	X		
Contracts or Leases	LINCOLN PLAZA ASSOCIATES, L.P.	x		
Parties to Debtors Significant Executory	LINDEN BUSINESS CENTER	, , , , , , , , , , , , , , , , , , ,		
Contracts or Leases	ASSOCIATION	x		
Parties to Debtors Significant Executory	/\cocon\tile\tag{\tag{\tag{\tag{\tag{\tag{\tag{	X		
Contracts or Leases	LITTLE BRITAIN HOLDING, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	LOOP WEST, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	LOUIS JOLIET SHOPPINGTOWN L.P.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Lucknow Associates	x		
Parties to Debtors Significant Executory				
Contracts or Leases	LUFKIN GKD PARTNERS, LP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	M & M BERMAN ENTERPRISES	x		
Parties to Debtors Significant Executory				
Contracts or Leases	M.I.A. BROOKHAVEN, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	MACERICH LAKEWOOD, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MACERICH VINTAGE FAIRE, L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MADISON WALDORF LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MAGNA TRUST COMPANY, TRUSTEE	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MAIN STREET AT EXTON, L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MALL AT GURNEE MILLS, LLC	х		

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Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	MALL AT VALLE VISTA, LLC	x		
Parties to Debtors Significant Executory	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Contracts or Leases	MALL OF DECORATION, INC.	x		
Parties to Debtors Significant Executory	, ,			
Contracts or Leases	MALL OF GEORGIA, LLC	x		
Parties to Debtors Significant Executory	,			
Contracts or Leases	MALLVIEW PLAZA COMPANY LIMITED	x		
Parties to Debtors Significant Executory				
Contracts or Leases	MANCO ABBOTT OEA INC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MANSFIELD SEQ 287 AND DEBBIE LTD.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MANTECA STADIUM PARK LP	х		
Parties to Debtors Significant Executory	MARCO PORTLAND GENERAL			
Contracts or Leases	PARTNERSHIP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MARKET HEIGHTS, LTD	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MARLTON VF, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MASS ONE LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MAYFAIR - MDCC BUSINESS TRUST	X		
Parties to Debtors Significant Executory				
Contracts or Leases	Mayland CAM	X		
Parties to Debtors Significant Executory	MB FABYAN RANDALL PLAZA BATAVIA,			
Contracts or Leases	LLC	X		
Parties to Debtors Significant Executory				
Contracts or Leases	MB KEENE MONADNOCK, L.L.C.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MCALISTER SQUARE PARTNERS LTD	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MD-GSI ASSOCIATES, L.L.C.	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	MDS REALTY II, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	MEACHAM BUSINESS CENTER, L.L.C.	x		
Parties to Debtors Significant Executory	MEADOWBROOK VILLAGE LIMITED			
Contracts or Leases	PARTNERSHIP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	MELBOURNE-JCP ASSOCIATES, LTD	x		
Parties to Debtors Significant Executory	MELVILLE WALTON HONE TRUSTEE OF			
Contracts or Leases	HONE FAMILY	x		
Parties to Debtors Significant Executory				
Contracts or Leases	MEMORIAL SQUARE 1031, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	MERIDIAN VILLAGE, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	METRO CENTER LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MEYERLAND PLAZA (DE) LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MHW WARNER ROBINS, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MIBAREV DEVELOPMENT I LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MID US LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	MID-AMERICA ASSET MANAGEMENT	x		
Parties to Debtors Significant Executory				
Contracts or Leases	MILFORD CROSSING INVESTORS LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MILLMAN 2000 CHARITABLE TRUST	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Millstein Industries,LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MK KONA COMMONS LLC	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	MOBILE KPT LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Modernage, Inc.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	MONROVIA MARKETPLACE LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	MONTCLAIR PLAZA LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	MONTE VISTA CROSSINGS, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Montevideo Investments, LLC	х		
Parties to Debtors Significant Executory	MONTGOMERY TOWNE CENTER			
Contracts or Leases	STATION, INC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Mor Furniture For Less	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MORGAN HILL RETAIL VENTURE LP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MORRIS BETHLEHEM ASSOCIATES, L.P.	х		
Parties to Debtors Significant Executory	MORRISON CROSSING SHOPPING			
Contracts or Leases	CENTER	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MOUNT BERRY SQUARE LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	MR KEENE MILL 1 LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Mr. Paul T. Martin	x		
Parties to Debtors Significant Executory				
Contracts or Leases	MRV WANAMAKER, LC.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MSF EASTGATE-I, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	MYRTLE BEACH FARMS COMPANY, INC.	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	NAP NORTHPOINT LLC	x		
Parties to Debtors Significant Executory		1		
Contracts or Leases	National Liability & Fire Insurance Company	х		
Parties to Debtors Significant Executory	, , , , , , , , , , , , , , , , , , , ,			
Contracts or Leases	NATIONAL RETAIL PROPERTIES, LP			x
Parties to Debtors Significant Executory	,			
Contracts or Leases	National Union Fire Insurance Company	x		
Parties to Debtors Significant Executory				
Contracts or Leases	NAZARIO FAMILY PARTNERSHIP	х		
Parties to Debtors Significant Executory	NeCROSSGATES COMMONS NEWCO,			
Contracts or Leases	LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	NEVADA INVESTMENT HOLDINGS, INC.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	New Avenues Lease Ownership, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	New Colorado Daily, Inc.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	NEW PLAN OF MEMPHIS COMMONS, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	NEW RIVER PROPERTIES	x		
Parties to Debtors Significant Executory				
Contracts or Leases	NMC STRATFORD LLC	Х		
Parties to Debtors Significant Executory	NORTH ATTLEBORO MARKETPLACE II,			
Contracts or Leases	L.L.C.	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	NORTH HILL CENTRE, LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	NORTH PLAINFIELD VF LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	NORTH SOUTH PARTNERS, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	NORTHCLIFF RESIDUAL PARCEL 4 LLC	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	Northern National Insurance Co	x		
Parties to Debtors Significant Executory	NORTHERN TRUST BANK OF			
Contracts or Leases	CALIFORNIA N.A.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	NORTHWOODS L.P.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	NOVOGRODER/ABILENE, LLC	x		
Parties to Debtors Significant Executory	,			
Contracts or Leases	NP HUNTSVILLE LIMITED LIAB CO	x		
Parties to Debtors Significant Executory				
Contracts or Leases	NP I&G CONYERS CROSSROADS, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	NP/SSP BAYBROOK, L.L.C.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	NPP DEVELOPMENT, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	OAK HOLLOW MALL	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Oates, Marvin L.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	O'Charleys, Inc. (Mayland CAM)	х		
Parties to Debtors Significant Executory				
Contracts or Leases	OK Apple, Inc.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	OKLAHOMA GOLD REALTY, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Oklahoma Goodwill Industries, Inc.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Old Republic Risk Management Inc.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Olp 6609 Grand LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	OLP CC FERGUSON LLC	Х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	OLP CC FLORENCE LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	OLP CCANTIOCH LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	OLP CCFAIRVIEW HEIGHTS, LLC	x		
Parties to Debtors Significant Executory	,			
Contracts or Leases	OLP CCST.LOUIS LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	ORANGEFAIR MARKETPLACE, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	ORION ALLIANCE GROUP, LLC	x		
Parties to Debtors Significant Executory	ORLAND TOWN CENTER SHOPPING			
Contracts or Leases	CENTER	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Orthodontic Centers of Virginia, Inc.	х		
Parties to Debtors Significant Executory	-			
Contracts or Leases	OTR	х		
Parties to Debtors Significant Executory				
Contracts or Leases	P L MESA PAVILIONS LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	P/A ACADIA PELHAM MANOR, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	PA 73 SOUTH ASSOCIATION	х		
Parties to Debtors Significant Executory				
Contracts or Leases	PACE-BRENTWOOD PARTNERS, L.L.C	х		
Parties to Debtors Significant Executory	PACIFIC CARMEL MOUNTAIN HOLDINGS			
Contracts or Leases	LP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Pacific Castle Groves LLC	х		
Parties to Debtors Significant Executory	PACIFIC HARBOR EQUITIES LTD			
Contracts or Leases	LIABILITY CO	х		
Parties to Debtors Significant Executory				
Contracts or Leases	PACIFIC/YOUNGMAN-WOODLAND HILLS	Х		

		I		
Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	Paige Exchange Corp.	x		
Parties to Debtors Significant Executory	a garage and garage			
Contracts or Leases	PALM SPRINGS MILE ASSOCIATES, LTD.	x		
Parties to Debtors Significant Executory	·			
Contracts or Leases	PALMETTO INVESTORS, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	PAN AM EQUITIES, INC.	x		
Parties to Debtors Significant Executory	PANATTONI DEVELOPMENT COMPANY			
Contracts or Leases	LLC		x	
Parties to Debtors Significant Executory				
Contracts or Leases	PAPPAS GATEWAY LP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	PARKDALE MALL ASSOCIATES LP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Parkdale Village LP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	PARKER BULLSEYE LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	PARKER CENTRAL PLAZA, LTD.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	PARKS AT ARLINGTON LP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	PARKSIDE REALTY ASSOCIATES, L.P.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	PARKWAY CENTRE EAST, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	PARKWAY PLAZA LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	PARKWAY TERRACE PROPERTIES, INC.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	PASKIN, MARC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	PEAK PL HOLDINGS, LLC	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	PLANTATION POINT DEVELOPMENT, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	PLAZA AT JORDAN LANDING LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	PLAZA LAS AMERICAS, INC	х		
Parties to Debtors Significant Executory	,			
Contracts or Leases	PLAZA LAS PALMAS, LLC	x		
Parties to Debtors Significant Executory	,			
Contracts or Leases	PLAZAMILL LIMITED PARTNERSHP	x		
Parties to Debtors Significant Executory	PLYMOUTH MARKETPLACE			
Contracts or Leases	CONDOMINIUM ASSOC., INC.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Point West Investors II	х		
Parties to Debtors Significant Executory				
Contracts or Leases	POLARIS CIRCUIT CITY LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	POND ROAD ASSOCIATES	х		
Parties to Debtors Significant Executory				
Contracts or Leases	PORT ARTHUR HOLDINGS III, LTD.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	POT LUCK ENTERPRISES, INC.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	POTOMAC FESTIVAL II	х		
Parties to Debtors Significant Executory				
Contracts or Leases	POTOMAC RUN, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	PR BEAVER VALLEY L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	PR BEAVER VALLEY L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	PRATTCENTER, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	PREIT SERVICES, LLC	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	PRGL PAXTON, L.P.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Price Chopper Operating Co.	x		
Parties to Debtors Significant Executory	PRINCE GEORGE'S STATION RETAIL,			
Contracts or Leases	LLC	x		
Parties to Debtors Significant Executory	Princeton Excess & Surplus Lines Insurance			
Contracts or Leases	Co	x		
Parties to Debtors Significant Executory	PRINCIPAL REAL ESTATE HOLDING CO.,			
Contracts or Leases	LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	PRISCILLA J. RIETZ, L.L.C.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	PROMVENTURE L.P.	х		
Parties to Debtors Significant Executory	PROPERTY MANAGEMENT SUPPORT			
Contracts or Leases	INC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Prosound Music Centers, Inc.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Provo Group, The, As Agent For	х		
Parties to Debtors Significant Executory				
Contracts or Leases	PRU DESERT CROSSING V, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	PUENTE HILLS MALL LC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	PURI L.L.C., SUNIL	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Quantum Fine Casework, Inc.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Quarterdeck Corporate Office	х		
Parties to Debtors Significant Executory				
Contracts or Leases	RAMCO WEST OAKS I LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	RAMCO-GERSHENSON PROPERTIES, LP	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory	RANCON REALTY FUND IV SUBSIDIARY			
Contracts or Leases	LLC			
	LLC	X		
Parties to Debtors Significant Executory	DAY MUCCUS INC	<u></u>		
Contracts or Leases	RAY MUCCI'S, INC.	Х		
Parties to Debtors Significant Executory	DAYMOND AND MAIN DETAIL LLO			
Contracts or Leases	RAYMOND AND MAIN RETAIL LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	Raymund Garza	Х		
Parties to Debtors Significant Executory	DD 0 4000014770			
Contracts or Leases	RB-3 ASSOCIATES	Х		
Parties to Debtors Significant Executory	RD BLOOMFIELD ASSOCIATES LIMITED			
Contracts or Leases	PARTNERSHIP	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	REALTY INCOME CORPORATION	X		
	REBS MUSKEGON,LLC PEIKAR			
Parties to Debtors Significant Executory	MUSKEGON, LLC FARAM MUSKEGON,			
Contracts or Leases	LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Red Mountain Retail Group	х		
Parties to Debtors Significant Executory	RED ROSE COMMONS CONDOMINIUM			
Contracts or Leases	ASSOCIATION	х		
Parties to Debtors Significant Executory				
Contracts or Leases	REDTREE PROPERTIES, L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	REGENCY CENTERS LP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	REGENCY PETALUMA LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	REIFF & GIVERTZ TEXAS PROP LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Remington Seeds, LLC	x		
Parties to Debtors Significant Executory	<u> </u>			
Contracts or Leases	Remount Road Associates, L.P.	x		

	1			
Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	Restoration Ministries	x		
Parties to Debtors Significant Executory	Trockstation Williams	<u> </u>		
Contracts or Leases	RICHLAND TOWN CENTRE, LLC	x		
Parties to Debtors Significant Executory	11.0112.110 101111 02111112, 220			
Contracts or Leases	RICMAC EQUITIES CORP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	RIO ASSOCIATES L.P.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	RITZ MOTEL COMPANY	x		
Parties to Debtors Significant Executory	RIVERGATE STATION SHOPPING			
Contracts or Leases	CENTER LP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	RIVERSIDE TOWNE CENTER	x		
Parties to Debtors Significant Executory				
Contracts or Leases	RLV VILLAGE PLAZA LP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	RLV VISTA PLAZA LP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	ROCKWALL CROSSING, LTD	x		
Parties to Debtors Significant Executory				
Contracts or Leases	ROSSITER, RONALD D. & BARBARA M.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	ROSSMOOR SHOPS LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	ROUTE 146 MILLBURY LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	RREEF AMERICA REIT II CORP VVV	х		
Parties to Debtors Significant Executory				
Contracts or Leases	RREEF AMERICA REIT II CORP. MM	х		
Parties to Debtors Significant Executory				
Contracts or Leases	RSUI Indemnity Company	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Rvip Valley Central LP	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Detical Delta Civiliand Francisco				
Parties to Debtors Significant Executory				
Contracts or Leases	SACCO OF MAINE, LLC	X		
Parties to Debtors Significant Executory				
Contracts or Leases	Salem Farm Realty Trust	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	SALOM SONS, INC.	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	Sam Ash Megastores, LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	SANGERTOWN SQUARE L.L.C.	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	SANTA ROSA TOWN CENTER LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	SANTAN VILLAGE PHASE 2 LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	SAUGUS PLAZA ASSOCIATES	х		
Parties to Debtors Significant Executory				
Contracts or Leases	SAUL HOLDINGS, L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Saunders Hotel Group	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	SAVE MART SUPERMARKETS	х		
Parties to Debtors Significant Executory				
Contracts or Leases	SCC SAN ANGELO PARTNERS, LTD	х		
Parties to Debtors Significant Executory				
Contracts or Leases	SCHIFFMAN, TODD I.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	SCOTTSDALE/101 ASSOCIATES LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Se Truong & Ly Truong	x		
Parties to Debtors Significant Executory				
Contracts or Leases	SEA PROPERTIES I, L.L.C.	x		
Parties to Debtors Significant Executory	· ·			
Contracts or Leases	SEBRING RETAIL ASSOCIATES, L.L.C.	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	SEEKONK EQUITIES INC	x		
Parties to Debtors Significant Executory	SEERONIK EGOTTES INS			
Contracts or Leases	SELIG ENTERPRISES, INC.	x		
Parties to Debtors Significant Executory	CELIO ENTERN MOLO, INC.	^		
Contracts or Leases	Service Power	x		
Parties to Debtors Significant Executory				
Contracts or Leases	SHELBY TOWN CENTER I, L.L.C.	x		
Parties to Debtors Significant Executory				1
Contracts or Leases	SHELBYVILLE ROAD PLAZA LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	SHERWOOD PROPERTIES, LLC	x		
Parties to Debtors Significant Executory	·			
Contracts or Leases	SHOPPES AT RIVER CROSSING, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	SHOPPES OF BEAVERCREEK, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	SHORT PUMP TOWN CENTER LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	SIERRA LAKES MARKETPLACE LLC	х		
Parties to Debtors Significant Executory	SIERRA NORTH ASSOCIATES LIMITED			
Contracts or Leases	PARTNERSHIP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	SIGNAL HILL GATEWAY LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	SIGNCO INC.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	SILVERDALE K-FOUR	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Silverstein - Trustee, Raymond	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	SIMON DEBARTOLO GROUP, L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	SIMON PROPERTY GROUP TEXAS LP			Х

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Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	SIMVEST REAL ESTATE II LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	SINAY FAMILY LLC AND TRUST	x		
Parties to Debtors Significant Executory				
Contracts or Leases	SIR BARTON PLACE, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	SITE A LLC	x		
Parties to Debtors Significant Executory	SJ COLLINS ENTERPRISES, LLC			
Contracts or Leases	GOODMAN ENTERPRISES, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	SM NEWCO HATTIESBURG, LLC	x		
Parties to Debtors Significant Executory	SOMERVILLE SAGINAW LIMITED			
Contracts or Leases	PARTNERSHIP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Sonnet Investments, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	SOUTH PADRE DRIVE L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	SOUTH SHIELDS #1 LTD.	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	SOUTHHAVEN CENTER II, LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	SOUTHLAND ACQUISITIONS, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	SOUTHLAND CENTER INVESTORS, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Southland Investors, L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	SOUTHROADS, LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	SOUTHWESTERN ALBUQUERQUE, L.P.	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	Southwind Ltd.	Х		

		T		
Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	SPARKS GALLERIA INVESTORS, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	SPG ARBOR WALK, L.P.	x		
Parties to Debtors Significant Executory	,			
Contracts or Leases	SPG INDEPENDENCE CENTER LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	SPG TENNESSEE, L.P.	x		
Parties to Debtors Significant Executory	·			
Contracts or Leases	SPITZER FAMILY INVESTMENTS, LLC	х		
Parties to Debtors Significant Executory	SPRING HILL DEVELOPMENT PARTNERS			
Contracts or Leases	GP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	ST INDIAN RIDGE LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	ST. CLOUD ASSOCIATES	х		
Parties to Debtors Significant Executory				
Contracts or Leases	St. Paul Mercury Insurance Company	х		
Parties to Debtors Significant Executory	ST. TAMMANY OAKS SUBDIVISION			
Contracts or Leases	ASSOCIATION LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	STAPLETON NORTH TOWN, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	STAR UNIVERSAL, L.L.C.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	State National Ins Co	х		
Parties to Debtors Significant Executory				
Contracts or Leases	STATION LANDING, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	STOR-ALL NEW ORLEANS, L.L.C	х		
Parties to Debtors Significant Executory				
Contracts or Leases	SUEMAR REALTY, INC.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Sullivan Crosby Trust	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	SUNRISE PLANTATION PROPERTIES LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	SWANBLOSSOM INVESTMENTS, LP	x		
Parties to Debtors Significant Executory	SWEDESFORD SHOPPING CENTER			
Contracts or Leases	ACQUISITION, LLC	x		
Parties to Debtors Significant Executory	SWEETWATER ASSOCIATES LIMITED			
Contracts or Leases	PARTNERSHIP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	SWQ 35/FORUM, LTD	x		
Parties to Debtors Significant Executory				
Contracts or Leases	T AND T ENTERPRISES LP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	TAFT CORNERS ASSOCIATES, INC.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Tam Stockton, LLC	x		
Parties to Debtors Significant Executory	TAMARACK VILLAGE SHOPPING			
Contracts or Leases	CENTER, L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	TANGLEWOOD PARK, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	TANURB BURNSVILLE, LP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	TARGET STORES	х		
Parties to Debtors Significant Executory	TAUBMAN AUBURN HILLS ASSOCIATES			
Contracts or Leases	LIMITED PARTNERSHIP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	TAUNTON DEPOT LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	TAYLOR RETAIL CENTER	х		
Parties to Debtors Significant Executory				
Contracts or Leases	TEAM RETAIL WESTBANK, LTD	х		
Parties to Debtors Significant Executory				
Contracts or Leases	TEN PRYOR STREET BUILDING, LTD.	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory	TEPLIS, NATHAN; DR. PAUL TEPLIS;			
Contracts or Leases	MRS. BELLE TEPLIS; FRANK &	x		
Parties to Debtors Significant Executory	Mixe. Belle Tel Ele, Frontica	^		
Contracts or Leases	Terra Enterprises	x		
Parties to Debtors Significant Executory	TERRANOMICS CROSSROADS			
Contracts or Leases	ASSOCIATES	x		
Parties to Debtors Significant Executory	710000111120	^		
Contracts or Leases	The Auto Toy Store, Inc.	x		
Parties to Debtors Significant Executory	THE CAFARO NORTHWEST			
Contracts or Leases	PARTNERSHIP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	THE CITY OF PORTFOLIO TIC, LLC	x		
Parties to Debtors Significant Executory	,			
Contracts or Leases	The Floor Store, Inc.	x		
Parties to Debtors Significant Executory	,			
Contracts or Leases	The Julia Christy Salon, Inc.	х		
Parties to Debtors Significant Executory	THE MARKETPLACE OF ROCHESTER			
Contracts or Leases	HILLS PARCEL B LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	THE SHOPPES AT SCHERERVILLE, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	THE SHOPS AT KILDEER	х		
Parties to Debtors Significant Executory				
Contracts or Leases	THE VILLAGE AT RIVERGATE LP	х		
Parties to Debtors Significant Executory	THF CHESTERFIELD TWO			
Contracts or Leases	DEVELOPMENT, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	THF CLARKSBURG DEVELOPMENT ONE	х		
Parties to Debtors Significant Executory				
Contracts or Leases	THF HARRISONBURG CROSSINGS, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	THF ONC DEVELOPMENT L.L.C.	Х		
Parties to Debtors Significant Executory	THF ST. CLAIRSVILLE PARCEL C.C.			
Contracts or Leases	DEVELOPMENT, L.L.C.	Х		

Category	PIIL	No Connection	Prior Connection	Current Connection	
Parties to Debtors Significant Executory					
Contracts or Leases	THOROUGHBRED VILLAGE GP	x			
Parties to Debtors Significant Executory	THE RESERVED THE RESERVED OF				
Contracts or Leases	Tire Kingdom, Inc.	x			
Parties to Debtors Significant Executory	o . angueni, mei				
Contracts or Leases	TIS EQUITIES IX LLC	x			
Parties to Debtors Significant Executory					
Contracts or Leases	TKG COFFEE TREE LP	x			
Parties to Debtors Significant Executory	TMW WELTFONDS ROLLING ACRES				
Contracts or Leases	PLAZA	x			
Parties to Debtors Significant Executory					
Contracts or Leases	TOPLINE APPLIANCE DEPOT, INC.	x			
Parties to Debtors Significant Executory	TORRANCE TOWNE CENTER				
Contracts or Leases	ASSOCIATES, LLC	x			
Parties to Debtors Significant Executory					
Contracts or Leases	TORRINGTON TRIPLETS LLC	х			
Parties to Debtors Significant Executory					
Contracts or Leases	TOURBILLON CORPORATION	х			
Parties to Debtors Significant Executory					
Contracts or Leases	TOWER CENTER ASSOCIATES	х			
Parties to Debtors Significant Executory					
Contracts or Leases	TOWN SQUARE PLAZA	х			
Parties to Debtors Significant Executory					
Contracts or Leases	TOWSON VF LLC	х			
Parties to Debtors Significant Executory					
Contracts or Leases	TRADER JOE'S COMPANY	х			
Parties to Debtors Significant Executory					
Contracts or Leases	Trader Joe's East, Inc.	х			
Parties to Debtors Significant Executory					
Contracts or Leases	TRAVERSE SQUARE COMPANY, LTD	х			
Parties to Debtors Significant Executory					
Contracts or Leases	TRC ASSOCIATES, LLC	х			
Parties to Debtors Significant Executory					
Contracts or Leases	TRIANGLE EQUITIES JUNCTION LLC	Х			

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory	TROUT, SEGALL, DOYLE WINCHESTER			
Contracts or Leases	PROPERTIES, LLC	x		
Parties to Debtors Significant Executory	TROFERTIES, LEG	^		
Contracts or Leases	Tru Properties, Inc.	x		
Parties to Debtors Significant Executory	Tru Froperties, inc.	^		
Contracts or Leases	TRUMBULL SHOPPING CENTER #2 LLC	x		
Parties to Debtors Significant Executory	TRUSTEES OF SALEM ROCKINGHAM,	^		
Contracts or Leases	LLC	x		
Parties to Debtors Significant Executory	LLO	^		
Contracts or Leases	TSA STORES, INC.	x		
Parties to Debtors Significant Executory	TOA GTORES, ING.	^		
Contracts or Leases	TUP 430 COMPANY, LLC	v		
Parties to Debtors Significant Executory	101 430 COMI ANT, LLC	^		
Contracts or Leases	TURNBERRY LAKES BUSINESS CENTER	v		
Parties to Debtors Significant Executory	TORRIBERRY EARLS BOOMESS SENTER	^		
Contracts or Leases	TURTLE CREEK PARTNERS LLC	x		
Parties to Debtors Significant Executory	TORTEL GREEKT ARTHERO LEG			
Contracts or Leases	TUTWILER PROPERTIES LTD	x		
Parties to Debtors Significant Executory	TOTTILE CONTROL ENTIRE ETP	<u></u>		
Contracts or Leases	TVI, INC.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	TWIN PONDS DEVELOPMENT, L.L.C.	x		
Parties to Debtors Significant Executory	,			
Contracts or Leases	TYSONS 3, LLC	x		
Parties to Debtors Significant Executory	· ·			
Contracts or Leases	TYSONS CORNER HOLDINGS LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	U.K AMERICAN PROPERTIES, INC.	x		
Parties to Debtors Significant Executory	<u> </u>			
Contracts or Leases	U.S. 41 & I-285 COMPANY	x		
Parties to Debtors Significant Executory				
Contracts or Leases	UNCOMMON LTD.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	URBANCAL OAKLAND II LLC	x		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	UTC I, LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	VALENCIA MARKETPLACE I, LLC	x		
Parties to Debtors Significant Executory	VALLEY CORNERS SHOPPING CENTER			
Contracts or Leases	LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	VALLEY VIEW S.C., LLC	x		
Parties to Debtors Significant Executory	·			
Contracts or Leases	VAN NESS POST CENTER LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	VENTURA IN MANHATTAN, INC.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	VESTAR ARIZONA XXXI, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	VESTAR QCM LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	VILLAGE SQUARE I	х		
Parties to Debtors Significant Executory				
Contracts or Leases	VILLAGE SQUARE I, L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	VILLAGE WALK RETAIL LP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Visionary Retail Management	х		
Parties to Debtors Significant Executory				
Contracts or Leases	VIWY, L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	VNO MUNDY STREET LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	VNO TRU DALE MABRY, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	VORNADO CAGUAS LP	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	VORNADO FINANCE, L.L.C.	Х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	VORNADO GUN HILL ROAD L.L.C.	x		
Parties to Debtors Significant Executory	VOICE CONTINUE TO LEGIS	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
Contracts or Leases	W&D - IMPERIAL NO. 1/NORWALK	x		
Parties to Debtors Significant Executory	21			
Contracts or Leases	W&S ASSOCIATES, L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	WACO INVESTMENT GROUP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	WALTON HANOVER INVESTORS V, LLC	x		
Parties to Debtors Significant Executory	· ·			
Contracts or Leases	WALTON WHITNEY INVESTORS V, L.L.C.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	WASHINGTON GREEN TIC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	WASHINGTON PLACE ASSOCIATES, LP	x		
Parties to Debtors Significant Executory				
Contracts or Leases	WATER TOWER SQUARE, L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Waterbed Emporium of CA	х		
Parties to Debtors Significant Executory				
Contracts or Leases	WATERCRESS ASSOCIATES, LP, LLLP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	Watkins Houston Investments, L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	WAYSIDE COMMONS INVESTORS LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	WCC PROPERTIES LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	WEA GATEWAY LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	WEBERSTOWN MALL LLC	x		
Parties to Debtors Significant Executory	WEC 96D APPLETON-1 INVESTMENT			
Contracts or Leases	TRUST	х		

Category	PIIL	No Connection	Prior Connection	Current Connection
Parties to Debtors Significant Executory				
Contracts or Leases	WEC 96D Niles Investment	x		
Parties to Debtors Significant Executory	WEC 96D SPRINGFIELD-1 INVESTMENT			
Contracts or Leases	TRUST	x		
Parties to Debtors Significant Executory				
Contracts or Leases	WEC 97G-Syracuse Investment Trust	x		
Parties to Debtors Significant Executory				
Contracts or Leases	WEC 99-3 LLC	x		
Parties to Debtors Significant Executory				
Contracts or Leases	WEC 99A-2 LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	WEC99A-1 LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	WEINGARTEN MILLER SHERIDAN LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	WEINGARTEN NOSTAT, INC.	x		
Parties to Debtors Significant Executory				
Contracts or Leases	Weingarten Realty Investors		x	
Parties to Debtors Significant Executory	· ·			
Contracts or Leases	WELSH COMPANIES, INC.	x		
Parties to Debtors Significant Executory	WENDOVER SOUTH ASSOCIATES			
Contracts or Leases	LIMITED PARTNERSHIP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	WEST CAMPUS SQUARE L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	WEST OAKS MALL L.P.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	WESTFORK OWNERS ASSOCIATION	х		
Parties to Debtors Significant Executory				
Contracts or Leases	WESTGATE VILLAGE, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	WESTLAKE LIMITED PARTNERSHIP	х		
Parties to Debtors Significant Executory	WHEATON PLAZA REGIONAL SHOPPING			
Contracts or Leases	CENTER	х		

				
Category	PIIL	No Connection	Prior Connection	Current Connection
Doubles to Dobtoro Circuitionat Everytom.	WHITECTONE DEVELOPMENT			
Parties to Debtors Significant Executory	WHITESTONE DEVELOPMENT			
Contracts or Leases	PARTNERS A, LP	Х		
Parties to Debtors Significant Executory	WILLITECTONE DELT			
Contracts or Leases	WHITESTONE REIT	Х		
Parties to Debtors Significant Executory	WILLIAM P. BEATSON, JR. and JEROME			
Contracts or Leases	B. TROUT, JR.	Х		
Parties to Debtors Significant Executory	VAVIL BAINIOTONI TRI ICT COMPANIV			
Contracts or Leases	WILMINGTON TRUST COMPANY	Х		
Parties to Debtors Significant Executory	WINOLIECTED FUN EVDEDITION CODD			
Contracts or Leases	WINCHESTER FUN EXPEDITION CORP	Х		
Parties to Debtors Significant Executory	WINDON! PROPERTIES I. C			
Contracts or Leases	WINDSAIL PROPERTIES LLC	Х		
Parties to Debtors Significant Executory	WIDED MANAGEMENT III O			
Contracts or Leases	WIRED MANAGEMENT, LLC	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	WMI/MPI BUSINESS TRUST	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	WOODLAND TRUSTEES, INC.	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	WOODLANDS CORPORATION, THE	Х		
Parties to Debtors Significant Executory				
Contracts or Leases	WOODMONT SHERMAN, LP	Х		
Parties to Debtors Significant Executory	WORLDWIDE PROPERTY MANAGEMENT,			
Contracts or Leases	INC.	х		
Parties to Debtors Significant Executory				
Contracts or Leases	WRI CAMP CREEK MARKETPLACE II, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	WRI LAKESIDE MARKETPLACE, LLC	х		
Parties to Debtors Significant Executory				
Contracts or Leases	WRI OVERTON PLAZA, LP	х		
Parties to Debtors Significant Executory				
Contracts or Leases	WRI SEMINOLE MARKETPLACE, LLC	х		
Parties to Debtors Significant Executory	WXIII/PWM REAL ESTATE LIMITED			
Contracts or Leases	PARTNERSHIP	x		

EXHIBIT 3

Litigation Parties

- 1. American National Insurance Company is a plaintiff against E&Y LLP in a litigation pending in the United States District Court for the Southern District of New York (Case: Civ. No. 09-2363).
- 2. Fifth Third Securities, Inc is a co-defendant with, among others, E&Y LLP in a litigation pending in the United States District Court for the Southern District of New York (Case No: 1:08-cv-9793).
- 3. JPMorgan Securities Inc, JP Morgan Chase and Co, J.P. Morgan Chase Bank, N.A, and JP Morgan Chase & Company f/k/a Chase Manhattan Bank & Trust Company are codefendants with, among others, E&Y LLP in a (a) litigation pending in the Supreme Court of the State of New York County of New York (Index No: 04114728); (b) litigation pending in the 24th Judicial District Court Parish of Jefferson State of Louisiana (Case No: 654-939); (c) litigation pending in the State of New Mexico County of Santa Fe First Judicial District Court (No: D-101-CV-2008-01895); and (d) litigation pending in the United States District Court for the Southern District of New York (Civ. No. 09-2363).
- 4. LaSalle Financial Services Inc. is a co-defendant with, among others, E&Y LLP in a litigation pending in the United States District Court for the Southern District of New York (1:09-cv-6041).
- 5. Merrill Lynch, Pierce, Fenner & Smith Incorporated is a co-defendant with, among others, E&Y LLP in a (a) litigation pending in the United States District Court for the Southern District of New York (Civ. No. 09-2363, Case No: 1:08-cv-9793, Civil Action No: 09-3161, Case No: 09-CV-3976); and (b) litigation pending in the United States District Court for the Northern District of Georgia (Case No: 1-09-CV-01185).
- 6. Wells Fargo Securities LLC is a co-defendant with, among others, E&Y LLP in a (a) litigation pending in the United States District Court for the Southern District of New York (1:09-cv-2363); (b) litigation pending in the United States District Court for the Southern District of New York (1:09-cv-1946); (c) litigation pending in the United States District Court for the Southern District of New York (1:09-cv-6041); (d) litigation pending in the United States District Court for the Southern District of New York (Civ. No: 1:08cv9793); and (e) litigation pending in the United States District Court for the Southern District of New York (Civ. No: 09-07878).